

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FSA (Post Split) to FMSS Reconciliation
June 2002

Account	FSA (Post Split) As of 06/30/01 (RD 08-21-02)	FMSS As of 06/30/01 (RD 08-20-02)	DIFFERENCE	COMMENTS
101001	15,563,276,882.30	15,563,276,882.30	-	No difference.
101012	(671,118,443.95)	(785,995,663.23)	114,877,219.28	We are still researching the differences.
101013	(1,573,594.00)	(1,388,464.54)	(185,129.46)	We are still researching the differences.
101022	(9,397,987,253.20)	(9,461,164,665.02)	63,177,411.82	We are still researching the differences.
101052	1,311,786.75	1,311,786.75	-	No difference.
101053	302,491,534.34	302,491,534.34	-	No difference.
101062	(1,031,063.65)	(1,031,063.65)	-	No difference.
101063	8,616,017,106.38	8,781,916,786.20	(165,899,679.82)	We are still researching the differences.
101072	(4,154,842,817.18)	(4,147,300,890.24)	(7,541,926.94)	We are still researching the differences.
101073	331,776,232.22	331,776,232.22	-	No difference.
1010			\$ 4,427,894.88	
131000	2,124,720,694.93	3,720,357,896.20	(1,595,637,201.27)	We are still researching the differences.
131004		4,333,313.93	(4,333,313.93)	We are still researching the difference.
131007	1,070,726.00	1,070,726.00	-	No difference.
1310			\$ (1,599,970,515.20)	
131900	(1,365.00)		(1,365.00)	Immaterial difference. Appears to be related to various other accounts.
134000	2,316,464,174.01	(28,391,014.40)	2,344,855,188.41	We are still researching the differences.
134001	(96,317,262.03)	1,950,828,368.29	(2,047,145,630.32)	We are still researching the differences.
134004	119,927,704.74	417,785,201.65	(297,857,496.91)	We are still researching the difference.
1340			\$ (147,938.82)	
135000	70,367,983,518.52	(349,062,381.79)	70,717,045,900.31	We are still researching the differences.
135001	6,164,579,110.05	73,925,799,328.08	(67,761,220,218.03)	We are still researching the differences.
135003	(880,423,925.57)	172,738,550.33	(1,053,162,475.90)	We are still researching the differences.
135005	1,694,994,526.60	3,357,506,369.64	(1,662,511,843.04)	We are still researching the differences.
135006	(50,849,568.27)	15,856,149.65	(66,705,717.92)	We are still researching the differences.
135095		364,128,571.00	(364,128,571.00)	We are still researching the differences.
1350			\$ (190,682,925.58)	
135900	(171,184,313.00)	0.00	(171,184,313.00)	We are still researching the differences. Appears to be related to G/L account 135995.
135995		(171,184,313.00)	171,184,313.00	We are still researching the differences. Appears to be related to G/L account 135900.
1359			\$ -	
136000	2,691,640.02	2,691,640.02	-	No difference.
139900	2,303,366,551.51	1,737,156,323.31	566,210,228.20	We are still researching the differences.
211000	(80,554,424.44)	(12,360,402.62)	(68,194,021.82)	We are still researching the differences.
211001		(510,590.05)	510,590.05	We are still researching the differences.
2110			\$ (67,683,431.77)	
212000	357,763,538.28	(3,803,581.35)	361,567,119.63	We are still researching the differences.
212010	16,711,212.02	16,416,405.42	294,806.60	We are still researching the difference.
212020	(64,579,959.14)	(23,481,218.70)	(41,098,740.44)	We are still researching the differences.
212060	25,278.09	25,278.09	-	No difference.
2120			\$ 320,763,185.79	
219000	1,554,762.60	1,504,123.41	50,639.19	We are still researching the difference.
221000	(0.05)	(0.05)	-	No difference.
251000	(92,149,875,989.37)	(92,149,875,989.37)	-	No difference.
310000		(438.76)	438.76	Immaterial difference. Appears to be related to various other accounts.
310700		438.76	(438.76)	Immaterial difference. Appears to be related to various other accounts.
331000	(0.06)	(0.06)	-	No difference.
404700	(5,028,216,847.00)	(5,028,216,847.00)	-	No difference.
406000	887,842,557.76	812,613,448.32	75,229,109.44	We are still researching the differences.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FSA (Post Split) to FMSS Reconciliation
June 2002

Account	FSA (Post Split) As of 06/30/01 (RD 08-21-02)	FMSS As of 06/30/01 (RD 08-20-02)	DIFFERENCE	COMMENTS
407000	20,229.00	20,229.00	-	No difference.
414200	22,118,835,897.00	22,118,835,897.00	-	No difference.
414500	(14,960,770,936.00)	(14,960,770,936.00)	-	No difference.
414800	14,960,770,936.00	14,960,770,936.00	-	No difference.
414900	5,861,504,051.31	3,542,826,328.31	2,318,677,723.00	We are still researching the differences.
420100	(1,089,294,964.94)	99,578,292,088.62	(100,667,587,053.56)	We are still researching the differences.
420102		(98,348,909,330.56)	98,348,909,330.56	We are still researching the differences.
4201			\$ (2,318,677,723.00)	
426100	257,813,141.27	257,813,141.27	-	No difference.
426200	7,389,448,487.77	7,464,273,200.23	(74,824,712.46)	We are still researching the difference.
426300	1,584,238,569.09	1,584,236,682.74	1,886.35	Immaterial difference. Appears to be related to various other accounts.
426600	5,214,781.11	7,022,997.46	(1,808,216.35)	We are still researching the differences.
431000		(7,867,336.97)	7,867,336.97	We are still researching the differences.
445000	1,573,540.00	(3,683,870.23)	5,257,410.23	We are still researching the differences.
451000	(17,140,295,518.43)	(17,538,070,744.61)	397,775,226.18	We are still researching the differences.
459000	3,821,984,401.22	4,223,443,497.63	(401,459,096.41)	We are still researching the differences.
461000	(987,534,718.86)	(887,260,473.77)	(100,274,245.09)	We are still researching the differences.
470000		(12,476,076.25)	12,476,076.25	We are still researching the difference.
480100	(3,210,058,874.76)	(2,837,706,405.06)	(372,352,469.70)	We are still researching the difference.
480200	238,332,306.09	(154,774,350.37)	393,106,656.46	We are still researching the difference.
487100		7,867,336.97	(7,867,336.97)	We are still researching the differences.
487200		168,162.95	(168,162.95)	We are still researching the differences.
490100	(225,402,359.54)	(13,446,522.47)	(211,955,837.07)	We are still researching the differences.
490200	(14,486,004,678.09)	(14,765,004,497.24)	278,999,819.15	We are still researching the differences.
497200		3,444.03	(3,444.03)	Immaterial difference. Appears to be related to various other accounts.
531000	(2,566,387,000.44)	(3,533,421,228.75)	967,034,228.31	We are still researching the differences.
900002		(0.01)	0.01	Immaterial difference.
910000	(38,611,997,199.78)	(45,405,738,165.39)	6,793,740,965.61	We are still researching the differences.
920000	59,965,061,074.77	65,548,466,251.45	(5,583,405,176.68)	We are still researching the differences.
930000	(21,353,063,874.99)	(20,142,728,086.06)	(1,210,335,788.93)	We are still researching the differences.
956000	(78,709,134.51)		(78,709,134.51)	The 9560 and 9561 series of accounts offset.
956001	(8,158,954.50)		(8,158,954.50)	The 9560 and 9561 series of accounts offset.
956002	(138,536,617.68)		(138,536,617.68)	The 9560 and 9561 series of accounts offset.
956003	(76,206,570.43)		(76,206,570.43)	The 9560 and 9561 series of accounts offset.
956004	(7,587,918.64)		(7,587,918.64)	The 9560 and 9561 series of accounts offset.
956005	1,596,990.90		1,596,990.90	The 9560 and 9561 series of accounts offset.
956006	(50,000.00)		(50,000.00)	The 9560 and 9561 series of accounts offset.
9560			\$ (307,652,204.86)	
956100	78,709,134.51		78,709,134.51	The 9560 and 9561 series of accounts offset.
956101	8,158,954.50		8,158,954.50	The 9560 and 9561 series of accounts offset.
956102	138,536,617.68		138,536,617.68	The 9560 and 9561 series of accounts offset.
956103	76,206,570.43		76,206,570.43	The 9560 and 9561 series of accounts offset.
956104	7,587,918.64		7,587,918.64	The 9560 and 9561 series of accounts offset.
956105	(1,596,990.90)		(1,596,990.90)	The 9560 and 9561 series of accounts offset.
956106	50,000.00		50,000.00	The 9560 and 9561 series of accounts offset.
9561			\$ 307,652,204.86	
999001	(0.01)		(0.01)	
	(0.01)	-	(0.00)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FSA (Post Spilt) to FMSS Reconciliation
June 2002

[illegible]

Prepared By: _____ Date: _____
Chuck Jones

Reviewed By: _____ Date: _____
KC Abadian

Reviewed By: _____ Date: _____
Cynthia Heath
Accounting Director

***** This represents a post spilt FSA Trial Balance created to comply with credit reform requirements.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
101012	Prior Period Differences			Payables	93,432,865.69	114,877,219.28	93,432,865.69	Still researching difference.
	April	A25	2521A	Payables	5,246,936.43		5,246,936.43	Still researching difference.
	April	A25	2521B	Payables	113,280.80		113,280.80	Still researching difference.
	April	A25	4301A	Payables	33.26		33.26	Still researching difference. Relates to G/L account 461000, LIM A25 Object Code 4301A.
	May	A16	4103C	Payables	1,765,156.25		1,765,156.25	Still researching difference.
	May	A16	4301A	Payables	1,078.71		1,078.71	Still researching difference. Appears to offset in June.
	May	A25	2521A	Payables	5,456,947.36		5,456,947.36	Still researching difference.
	May	A25	2521B	Payables	111,976.55		111,976.55	Still researching difference.
	June	A16	4301C	Payables	2,779,837.50		2,779,837.50	Still researching difference.
	June	A16	4301A	Spreadsheet	(1,078.71)		(1,078.71)	Still researching difference. Appears to offset in May.
	June	A25	2521A	Payables	5,970,657.46		5,970,657.46	Still researching difference.
	June	A25	4301A	Spreadsheet	(472.02)		(472.02)	Still researching difference. Relates to G/L account 461000, LIM A25 Object Code 4301A.
Sub-Total							114,877,219.28	
101013	Prior Period Differences				970.52	0.00	970.52	Still researching difference.
	April	A10	53020	Receivables	(44,468.00)		(44,468.00)	Still researching difference.
	April	A10	53040	Receivables	(2,705.00)		(2,705.00)	Still researching difference.
	May	A10	53020	Receivables	(8,766.00)		(8,766.00)	Still researching difference.
	May	A10	53040	Receivables	(1,572.00)		(1,572.00)	Still researching difference.
	June	A10	53020	Receivables	(105,088.80)		(105,088.80)	Still researching difference.
	June	A10	53040	Receivables	(23,304.18)		(23,304.18)	Still researching difference.
	June	A10	53040	Spreadsheet	(196.00)		(196.00)	Still researching difference.
Sub-Total							(185,129.46)	
101022	Prior Period Differences				182,015,855.98		182,015,855.98	Still researching difference.
	April	A22	3302A	21	(128,445,512.68)		(128,445,512.68)	Still researching difference.
	April	A11	3302A	21	(39,076,393.17)		(39,076,393.17)	Still researching difference.
	May	A22	3302A	21	29,446,330.01		29,446,330.01	Still researching difference.
	May	A11	3302A	21	8,750,946.77		8,750,946.77	Still researching difference.
	June	A22	3302A	21	8,420,871.20		8,420,871.20	Still researching difference.
	June	A11	3302A	21	2,065,313.71		2,065,313.71	Still researching difference.
Sub-Total							63,177,411.82	
101063	Prior Period Differences				(1,906,593.73)	(165,899,679.82)	(1,906,593.73)	Still researching difference.
	May	A11	65026	???	1,886.35		1,886.35	Still researching difference.
	June	A10	74011	Spreadsheet	(164,013,631.02)		(164,013,631.02)	Still researching difference.
	June	A11	69022	22	18,658.58		18,658.58	Still researching difference.
Sub-Total							(165,899,679.82)	
101072	June	A11	3302A	22	(7,541,929.94)	(7,541,929.94)	(7,541,929.94)	Still researching difference.
Sub-Total								
131000	Prior Period Differences				(10,148.00)	(1,595,637,201.27)	(10,148.00)	Still researching difference.
	April	A10	53020	Receivables	(1,662,286.00)		(1,662,286.00)	Still researching difference.
	May	A10	53020	Receivables	21,228.00		21,228.00	Still researching difference.
	June	000	00000	Receivables	4,333,313.93		4,333,313.93	Still researching difference. Relates to G/L account 131004, LIM 000-Object Class 00000. Still researching difference.
	June	000	54001	Spreadsheet	(1,598,930,059.00)		(1,598,930,059.00)	Still researching difference. Relates to G/L account 139900, LIM 000-Object Code 54001.
	June	A10	53020	Receivables	610,749.80		610,749.80	Still researching difference.
Sub-Total							(1,595,637,201.27)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
131004	June	000	00000	Receivables	(4,333,313.93)	(4,333,313.93)	(4,333,313.93)	Relates to G/L account 131000, LIM 000-Object Class 00000. Still researching difference.
						Sub-Total	(4,333,313.93)	
131900	Prior Period Differences				(1,365.00)	(1,365.00)	(1,365.00)	Immaterial difference - will research at a later date.
						Sub-Total		
134000	April	A10	53040	Receivables	(230,850.00)	2,344,855,188.23	(230,850.00)	Still researching difference.
	May	A10	53040	Receivables	1,644.00		1,644.00	Still researching difference.
	June	000	00000	Spreadsheet	2,345,003,127.00		2,345,003,127.00	Still researching difference.
	June	A10	53040	Receivables	81,267.00		81,267.00	Still researching difference.
	June	A10	65011	Spreadsheet	0.23		0.23	Still researching difference.
						Sub-Total	2,344,855,188.23	
134001	June	000	00000	SFA	(2,047,145,630.09)	(2,047,145,630.32)	(2,047,145,630.09)	Still researching difference.
	June	A10	65011	Spreadsheet	(0.23)		(0.23)	Still researching difference.
						Sub-Total		
134004	June	000	00000	Spreadsheet	(297,857,496.91)	(297,857,496.91)	(297,857,496.91)	Still researching difference.
						Sub-Total	(297,857,496.91)	
135000	Prior Period Differences				(8,074,661,615.36)	70,717,045,900.31	(8,074,661,615.36)	Still researching difference.
	April	A10	3302A	21	(301,965,313.13)		(301,965,313.13)	Still researching difference.
	April	A11	3302A	21	(189,986,110.86)		(189,986,110.86)	Still researching difference.
	May	A10	3302A	21	(292,617,107.27)		(292,617,107.27)	Still researching difference.
	May	A11	3302A	21	(184,642,668.47)		(184,642,668.47)	Still researching difference.
	June	000	00000	Spreadsheet	70,492,489,712.21		70,492,489,712.21	Still researching difference.
	June	A10	3302A	21	(345,494,046.82)		(345,494,046.82)	Still researching difference.
	June	A10	3302A	Spreadsheet	7,020,039,462.74		7,020,039,462.74	Still researching difference.
	June	A10	44000	Spreadsheet	970.52		970.52	Still researching difference.
	June	A10	65011	Spreadsheet	(0.58)		(0.58)	Still researching difference.
	June	A10	69022	Spreadsheet	2,806,955.77		2,806,955.77	Still researching difference.
	June	A10	74011	Spreadsheet	163,912,016.06		163,912,016.06	Still researching difference.
	June	A11	3302A	21	(11,449,701.74)		(11,449,701.74)	Still researching difference.
	June	A11	3302A	Spreadsheet	2,438,613,347.24		2,438,613,347.24	Still researching difference.
						Sub-Total	70,717,045,900.31	
135001	June	000	00000	Spreadsheet	(67,794,691,055.19)	(67,761,220,218.03)	(67,794,691,055.19)	Still researching difference.
	June	A10	65011	Spreadsheet	0.58		0.58	Still researching difference.
	June	A10	74011	Spreadsheet	33,473,900.88		33,473,900.88	Still researching difference.
	June	A10	3302A	SFA	(3,064.52)		(3,064.52)	Still researching difference.
	June	A10	3302A	Spreadsheet	0.22		0.22	Still researching difference.
						Sub-Total	(67,761,220,218.03)	
135003	Prior Period Differences				7,680,862,425.61	(1,053,162,475.90)	7,680,862,425.61	Still researching difference.
	April	A10	3302A	22	307,472,663.74		307,472,663.74	Still researching difference.
	April	A11	3302A	22	187,934,274.33		187,934,274.33	Still researching difference.
	May	A10	3302A	22	285,445,603.40		285,445,603.40	Still researching difference.
	May	A11	3302A	22	145,226,319.26		145,226,319.26	Still researching difference.
	June	000	00000	Spreadsheet	(732,472,063.51)		(732,472,063.51)	Still researching difference.
	June	A10	3302A	SFA	360,577,451.38		360,577,451.38	Still researching difference.
	June	A10	3302A	Spreadsheet	(6,924,427,246.63)		(6,924,427,246.63)	Still researching difference.
	June	A10	74011	Spreadsheet	(0.09)		(0.09)	Still researching difference.
	June	A11	3302A	SFA	14,175,681.51		14,175,681.51	Still researching difference.
	June	A11	3302A	Spreadsheet	(2,377,957,584.90)		(2,377,957,584.90)	Still researching difference.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
						Sub-Total	(1,053,162,475.90)	
135005	June	000	00000	Spreadsheet	(1,662,510,872.06)	(1,662,511,843.04)	(1,662,510,872.06)	Still researching difference.
	June	A10	44000	Spreadsheet	(970.52)		(970.52)	Still researching difference.
	June	A10	74011	Spreadsheet	(0.46)		(0.46)	Still researching difference.
						Sub-Total	(1,662,511,843.04)	
135006	Prior Period Differences				61,854,476.35	(66,705,717.92)	61,854,476.35	Still researching difference.
	April	A10	3302A	22	949,390.45		949,390.45	Still researching difference.
	May	A10	3302A	22	1,486,950.22		1,486,950.22	Still researching difference.
	June	000	00000	Spreadsheet	61,312,849.55		61,312,849.55	Still researching difference.
	June	A10	3302A	SFA	137,835.32		137,835.32	Still researching difference.
	June	A10	3302A	Spreadsheet	(95,612,216.11)		(95,612,216.11)	Still researching difference.
	June	A10	69022	Spreadsheet	(2,806,955.77)		(2,806,955.77)	Still researching difference.
	June	A10	74011	Spreadsheet	(33,372,285.37)		(33,372,285.37)	Still researching difference.
	June	A11	3302A	Spreadsheet	(60,655,762.56)		(60,655,762.56)	Still researching difference.
						Sub-Total	(66,705,717.92)	
135095	June	000	00000	Spreadsheet	(364,128,571.00)	(364,128,571.00)	(364,128,571.00)	Still researching difference.
						Sub-Total	(364,128,571.00)	
135900	June	000	00000	Spreadsheet	(171,184,313.00)	(171,184,313.00)	(171,184,313.00)	Still researching difference. Relates to G/L account 135995, LIM 000-Object Class 0000.
						Sub-Total	(171,184,313.00)	
135995	June	000	00000	Spreadsheet	171,184,313.00	171,184,313.00	171,184,313.00	Still researching difference. Relates to G/L account 135900, LIM 000-Object Class 0000.
						Sub-Total	171,184,313.00	
	Prior Period Differences				(42,162,393.87)		(42,162,393.87)	Still researching difference.
					6,000,000.00		6,000,000.00	Still researching difference.
	April	A10	53010	Receivables	(13,144.00)		(13,144.00)	Still researching difference.
	April	A10	53020	Receivables	1,696,161.00		1,696,161.00	Still researching difference.
	April	A10	53040	Receivables	232,793.00		232,793.00	Still researching difference.
	April	A16	4103C	Purchasing	(3,098,228.80)		(3,098,228.80)	Still researching difference.
	April	A25	2521A	Purchasing	(5,456,947.36)		(5,456,947.36)	Still researching difference.
	April	A25	2521B	Purchasing	(111,976.55)		(111,976.55)	Still researching difference.
	May	A10	53010	Receivables	(5,779.00)		(5,779.00)	Still researching difference.
	May	A10	53020	Receivables	17,054.00		17,054.00	Still researching difference.
	May	A10	53040	Receivables	(1,644.00)		(1,644.00)	Still researching difference.
	May	A11	74011	22	(1,900.36)		(1,900.36)	Still researching difference.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
139900	May	A16	4103C	Purchasing	(7,427,180.70)	566,210,228.20	(7,427,180.70)	Still researching difference.
	May	A25	2521A	Purchasing	(6,473,133.11)		(6,473,133.11)	Still researching difference.
	May	A25	2521B	Purchasing	(59,353.51)		(59,353.51)	Still researching difference.
	June	000	54001	Spreadsheet	1,598,930,059.00		1,598,930,059.00	Still researching difference. Relates to G/L account 131000, LIM 000-Object Code 54001.
	June	000	61050	Spreadsheet	(967,033,213.66)		(967,033,213.66)	Still researching difference.
	June	A10	53020	Receivables	(505,661.00)		(505,661.00)	Still researching difference.
	June	A10	53040	Receivables	(58,334.00)		(58,334.00)	Still researching difference.
	June	A11	74011	SFA	(16,758.22)		(16,758.22)	Still researching difference.
	June	A16	4103C	Purchasing	(1,295,868.75)		(1,295,868.75)	Still researching difference.
	June	A25	2521A	Purchasing	(6,913,701.15)		(6,913,701.15)	Still researching difference.
	June	A25	2521A	(blank)	(11,036.51)		(11,036.51)	Still researching difference. Relates to G/L account 211000, LIM A10-Object Code 2521A.
			Unknown Difference in FMSS		(19,584.25)		(19,584.25)	Still researching difference.
						Sub-Total	566,210,228.20	
211000	Prior Period Differences				(70,508,851.51)	(68,194,021.82)	(70,508,851.51)	Still researching difference.
	April	A11	3302A		(33,417,834.88)		(33,417,834.88)	Still researching difference. Appears to offset in May.
	April	A25	2521A	Payables	(523,126.23)		(523,126.23)	Still researching difference.
	April	A25	2521B	Payables	(1,304.25)		(1,304.25)	Still researching difference.
	May	A11	3302A		33,417,834.88		33,417,834.88	Still researching difference. Appears to offset in April.
	May	A16	4103C	Payables	2,779,837.50		2,779,837.50	Still researching difference.
	May	A25	2521A	Payables	952,040.66		952,040.66	Still researching difference.
	May	A25	2521B	Payables	(111,976.55)		(111,976.55)	Still researching difference.
	June	A10	3302A		(301,992.00)		(301,992.00)	Still researching difference.
	June	A16	4103C	Payables	(1,483,968.75)		(1,483,968.75)	Still researching difference.
	June	A25	2521A	Payables	389,948.94		389,948.94	Still researching difference.
	June	A25	2521A	Payables	544,980.35		544,980.35	Still researching difference. Relates to G/L account 211001, LIM A25-Object Code 2521A.
	June	A25	2521A	(blank)	11,036.51		11,036.51	Still researching difference. Relates to G/L account 139900, LIM A10-Object Code 2521A.
	June	A25	2521B	Payables	59,353.51		59,353.51	Still researching difference.
						Sub-Total	(68,194,021.82)	
211001	April	A16	4103C	Purchasing	3,098,228.80	510,590.05	3,098,228.80	Still researching difference. Appears to offset in May.
	April	A25	2521A	Payables	(5,018,616.80)		(5,018,616.80)	Still researching difference.
	April	A25	2521A	Purchasing	5,456,947.36		5,456,947.36	Still researching difference.
	April	A25	2521B	Payables	(11,976.55)		(11,976.55)	Still researching difference. Appears to offset with below.
	April	A25	2521B	Purchasing	11,976.55		11,976.55	Still researching difference. Appears to offset with above.
	May	A16	4103C	Payables	(4,544,993.75)		(4,544,993.75)	Still researching difference. Appears to offset in April.
	May	A16	4103C	Purchasing	1,446,764.95		1,446,764.95	Still researching difference. Appears to offset in April.
	May	A25	2521A	Payables	(6,408,988.02)		(6,408,988.02)	Still researching difference.
	May	A25	2521A	Purchasing	6,473,133.11		6,473,133.11	Still researching difference.
	May	A25	2521B	Purchasing	59,353.51		59,353.51	Still researching difference. Appears to offset in June.
	June	A16	4103C	Payables	(1,295,868.75)		(1,295,868.75)	Still researching difference. Appears to offset with below.
	June	A16	4103C	Purchasing	1,295,868.75		1,295,868.75	Still researching difference. Appears to offset with above.
	June	A25	2521A	Payables	(6,360,606.40)		(6,360,606.40)	Still researching difference.
	June	A25	2521A	Purchase Inv	(544,980.35)		(544,980.35)	Still researching difference. Relates to G/L account 211000, LIM A25-Object Code 2521A.
	June	A25	2521A	Purchasing	6,913,701.15		6,913,701.15	Still researching difference.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
	June	A25	2521B	Payables	(59,353.51)		(59,353.51)	Still researching difference. Appears to offset in May.
						Sub-Total	510,590.05	
212000	Prior Period Differences				198,339,533.27	361,567,119.63	198,339,533.27	Still researching difference.
	April	A10	3302A		136,382,632.37		136,382,632.37	Still researching difference.
	April	A11	3302A		74,546,064.58		74,546,064.58	Still researching difference.
	May	A10	3302A	22	(28,207,769.93)		(28,207,769.93)	Still researching difference.
	May	A11	3302A	22	(2,757,388.58)		(2,757,388.58)	Still researching difference.
	June	A10	3302A	22	(19,494,606.20)		(19,494,606.20)	Still researching difference.
	June	A11	3302A		2,758,654.12		2,758,654.12	Still researching difference.
						Sub-Total	361,567,119.63	
212010	April	A25	2521A	Payables	294,806.60	294,806.60	294,806.60	Still researching difference.
						Sub-Total		
212020	Prior Period Differences				(27,305,360.38)	(41,098,740.44)	(27,305,360.38)	Still researching difference.
	April	A10	3302A	21	(14,393,860.75)		(14,393,860.75)	Still researching difference.
	May	A10	3302A	21	4,445,993.57		4,445,993.57	Still researching difference.
	May	A11	3302A	21	4,956.14		4,956.14	Still researching difference. Appears to offset in June.
	June	A10	3302A	GAPS	(3,845,512.88)		(3,845,512.88)	Still researching difference.
	June	A11	3302A	GAPS	(4,956.14)		(4,956.14)	Still researching difference. Appears to offset in May.
310000	June	A25	4301A	Spreadsheet	438.76	438.76	438.76	Still researching difference.
						Sub-Total		
310700	Prior Period Differences				(438.76)	(438.76)	(438.76)	Still researching difference.
	April	A25	4301A	Payables	(33.26)		(33.26)	Still researching difference. Appears to offset in June.
	May	A16	4301A	Payables	(1,078.71)		(1,078.71)	Still researching difference. Appears to offset in June.
	June	A16	4301A	Spreadsheet	1,078.71		1,078.71	Still researching difference. Appears to offset in May.
	June	A25	4301A	Spreadsheet	33.26		33.26	Still researching difference. Appears to offset in April.
						Sub-Total	(438.76)	
406000	Prior Period Differences				1,804,344.83	75,229,109.44	1,804,344.83	Still researching difference.
	April	A10	53020	Receivables	32,678.00		32,678.00	Still researching difference.
	April	A10	53040	Receivables	2,705.00		2,705.00	Still researching difference.
	May	000	00000	Budgetary Transaction	54.00		54.00	Still researching difference. Relates to G/L account 445000, LIM 000-Object Code 00000.
	May	A10	53020	Receivables	8,766.00		8,766.00	Still researching difference.
	May	A10	53040	Receivables	1,572.00		1,572.00	Still researching difference. Relates to G/L account 426600, LIM A10-Object Code 53040.
	May	A10	65011	Spreadsheet	(22,215.00)		(22,215.00)	Still researching difference. Relates to G/L account 445000, LIM A10-Object Code 65011.
	May	A10	74011	Spreadsheet	(1,551,379.00)		(1,551,379.00)	Still researching difference. Relates to G/L account 445000, LIM A10-Object Code 74011.
	May	A11	65026		(1,886.35)		(1,886.35)	Still researching difference. Relates to G/L account 426300, LIM A11-Object Code 65026.
	May	A11	74011	22	(1,900.36)		(1,900.36)	Still researching difference. Relates to G/L account 426200, LIM A11-Object Code 74011.
	June	A10	53020	Receivables	105,088.80		105,088.80	Still researching difference.
	June	A10	53040	Receivables	23,698.18		23,698.18	Still researching difference.
	June	A10	74011	Spreadsheet	74,844,341.56		74,844,341.56	Still researching difference. Relates to G/L account 426200, LIM A10-Object Code 74011.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
	June	A11	74011	SFA	(16,758.22)		(16,758.22)	Still researching difference. Relates to G/L account 426200, LIM A11-Object Code 74011.
						Sub-Total	75,229,109.44	
414900	Prior Period Differences				2,318,677,723.00	2,318,677,723.00	2,318,677,723.00	Still researching difference.
						Sub-Total	2,318,677,723.00	
420100	Prior Period Differences				(100,667,587,053.56)	(100,667,587,053.56)	(100,667,587,053.56)	Still researching difference.
						Sub-Total	(100,667,587,053.56)	
420102	Prior Period Differences				98,348,909,330.56	98,348,909,330.56	98,348,909,330.56	Still researching difference.
						Sub-Total	98,348,909,330.56	
426200	Prior Period Differences				970.52	(74,824,712.46)	970.52	Still researching difference.
	May	A11	74011	22	1,900.36		1,900.36	Still researching difference. Relates to G/L account 406000, LIM A11-Object Code 74011.
	June	A10	74011	Spreadsheet	(74,844,341.56)		(74,844,341.56)	Still researching difference. Relates to G/L account 406000, LIM A10-Object Code 74011.
	June	A11	74011	SFA	16,758.22		16,758.22	Still researching difference. Relates to G/L account 406000, LIM A11-Object Code 74011.
							Sub-Total	(74,824,712.46)
426300	May	A11	65026		1,886.35	1,886.35	1,886.35	Still researching difference. Relates to G/L account 406000, LIM A11-Object Code 65026.
						Sub-Total	1,886.35	
426600	Prior Period Differences				(1,805,315.35)	(1,808,216.35)	(1,805,315.35)	Still researching difference.
	April	A10	53040	Receivables	(762.00)		(762.00)	Still researching difference.
	May	A10	53040	Receivables	(1,572.00)		(1,572.00)	Still researching difference. Relates to G/L account 406000, LIM A10-Object Code 53040.
	June	A10	53040	Receivables	(567.00)		(567.00)	Still researching difference.
							Sub-Total	
431000	Prior Period Differences				7,867,336.97	7,867,336.97	7,867,336.97	Still researching difference.
						Sub-Total	7,867,336.97	
445000	Prior Period Differences				3,683,870.23	5,257,410.23	3,683,870.23	Still researching difference.
	May	000	00000	Budgetary Transaction	(54.00)		(54.00)	Still researching difference. Relates to G/L account 406000, LIM 000-Object Code 00000.
	May	A10	65011	Spreadsheet	22,215.00		22,215.00	Still researching difference. Relates to G/L account 406000, LIM A10-Object Code 65011.
	May	A10	74011	Spreadsheet	1,551,379.00		1,551,379.00	Still researching difference. Relates to G/L account 406000, LIM A10-Object Code 74011.
							Sub-Total	5,257,410.23
	Prior Period Differences				324,350,515.57		324,350,515.57	Still researching difference.
	April	000	00000	Budgetary Transaction	(108,119,479.00)		(108,119,479.00)	Still researching difference. Appears to offset in May.
	April	A10	53020	Receivables	32,678.00		32,678.00	Still researching difference. Relates to G/L account 459000, LIM A10-Object Code 53020.
	April	A10	53040	Receivables	2,705.00		2,705.00	Still researching difference. Relates to G/L account 459000, LIM A10-Object Code 53040.
	May	000	00000	Budgetary Transaction	108,119,479.00		108,119,479.00	Still researching difference. Appears to offset in April.
	May	A10	53020	Receivables	8,766.00		8,766.00	Still researching difference. Relates to G/L account 459000, LIM A10-Object Code 53020.
	May	A10	53040	Receivables	1,572.00		1,572.00	Still researching difference. Relates to G/L account 459000, LIM A10-Object Code 53040.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
451000	May	A10	65011	Spreadsheet	(22,215.00)	397,775,226.18	(22,215.00)	Still researching difference. Relates to G/L account 459000, LIM A10 Object Code 65011.
	May	A10	74011	Spreadsheet	(1,551,379.00)		(1,551,379.00)	Still researching difference. Relates to G/L account 459000, LIM A10 Object Code 74011.
	May	A11	65026		(1,886.35)		(1,886.35)	Still researching difference. Relates to G/L account 459000, LIM A11 Object Code 95026.
	May	A11	74011	22	(1,900.36)		(1,900.36)	Still researching difference. Relates to G/L account 459000, LIM A11 Object Code 74011.
	June	A10	53020	Receivables	105,088.80		105,088.80	Still researching difference. Relates to G/L account 459000, LIM A10 Object Code 53020.
	June	A10	53040	Receivables	23,698.18		23,698.18	Still researching difference. Relates to G/L account 459000, LIM A10 Object Code 53040.
	June	A10	74011	Spreadsheet	74,844,341.56		74,844,341.56	Still researching difference. Relates to G/L account 459000, LIM A10 Object Code 74011.
	June	A11	74011	SFA	(16,758.22)		(16,758.22)	Still researching difference. Relates to G/L account 459000, LIM A11 Object Code 74011.
							397,775,226.18	
Sub-Total							397,775,226.18	
459000	Prior Period Differences				(328,034,385.80)		(328,034,385.80)	Still researching difference.
	April	A10	53020	Receivables	(32,678.00)		(32,678.00)	Still researching difference. Relates to G/L account 451000, LIM A10 Object Code 53020.
	April	A10	53040	Receivables	(2,705.00)		(2,705.00)	Still researching difference. Relates to G/L account 451000, LIM A10 Object Code 53040.
	May	A10	53020	Receivables	(8,766.00)		(8,766.00)	Still researching difference. Relates to G/L account 451000, LIM A10 Object Code 53020.
	May	A10	53040	Receivables	(1,572.00)		(1,572.00)	Still researching difference. Relates to G/L account 451000, LIM A10 Object Code 53040.
	May	A10	65011	Spreadsheet	22,215.00		22,215.00	Still researching difference. Relates to G/L account 451000, LIM A10 Object Code 65011.
	May	A10	74011	Spreadsheet	1,551,379.00		1,551,379.00	Still researching difference. Relates to G/L account 451000, LIM A10 Object Code 74011.
	May	A11	65026		1,886.35		1,886.35	Still researching difference. Relates to G/L account 451000, LIM A11 Object Code 95026.
	May	A11	74011	22	1,900.36		1,900.36	Still researching difference. Relates to G/L account 451000, LIM A11 Object Code 74011.
	June	A10	53020	Receivables	(105,088.80)		(105,088.80)	Still researching difference. Relates to G/L account 451000, LIM A10 Object Code 53020.
	June	A10	53040	Receivables	(23,698.18)		(23,698.18)	Still researching difference. Relates to G/L account 451000, LIM A10 Object Code 53040.
	June	A10	74011	Spreadsheet	(74,844,341.56)		(74,844,341.56)	Still researching difference. Relates to G/L account 451000, LIM A10 Object Code 74011.
	June	A11	74011	SFA	16,758.22		16,758.22	Still researching difference. Relates to G/L account 451000, LIM A11 Object Code 74011.
							(401,459,096.41)	
Sub-Total							(401,459,096.41)	
	Prior Period Differences				(57,754,552.78)		(57,754,552.78)	Still researching difference.
	April	A10	00000	Budgetary Transaction	108,119,479.00		108,119,479.00	Still researching difference. Appears to offset in May.
	April	A11	3302A	21	999,955,951.61		999,955,951.61	Still researching difference
	April	A11	3302A	Spreadsheet	(995,905,403.00)		(995,905,403.00)	Still researching difference
	April	A22	00000	Budgetary Transaction	104,996,522.00		104,996,522.00	Still researching difference. Appears to offset with below.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
461000	April	A22	4102A	Spreadsheet	(104,996,522.00)	(100,274,245.09)	(104,996,522.00)	Still researching difference. Appears to offset with above.
	April	A25	4301A	Payables	(33.26)		(33.26)	Still researching difference. Relates to G/L account 101012, LIM A25 Object Code 4301A.
	May	A10	00000		(108,119,479.00)		(108,119,479.00)	Still researching difference. Appears to offset in April.
	May	A11	3302A	21	(33,554,798.35)		(33,554,798.35)	Still researching difference
	June	A16	4301A	Payables	(1,078.71)		(1,078.71)	Still researching difference. Appears to offset in June.
	June	A11	00000	Budgetary Transaction	953,021,043.00		953,021,043.00	Still researching difference. Appears to offset with below.
	June	A11	3302A	GAPS	(539,805.08)		(539,805.08)	Still researching difference
	June	A11	3302A	Spreadsheet	(953,021,043.00)		(953,021,043.00)	Still researching difference. Appears to offset with above.
	June	A16	4103C	Purchasing	(12,476,076.25)		(12,476,076.25)	Still researching difference. Relates to G/L account 470000, LIM A16 Object Code 4103C.
	June	A16	431A	Spreadsheet	1,078.71		1,078.71	Still researching difference. Appears to offset in May.
	June	A25	4301A	Spreadsheet	472.02		472.02	Still researching difference. Relates to G/L account 101012, LIM A25 Object Code 4301A.
						Sub-Total		
470000	June	A16	4103C	Purchasing	12,476,076.25	12,476,076.25	12,476,076.25	Still researching difference. Relates to G/L account 461000, LIM A16 Object Code 4103C.
						Sub-Total		
480100	Prior Period Differences				(325,725,448.02)	(372,352,469.70)	(325,725,448.02)	Still researching difference.
	April	A10	3302A	21	(987,865,390.60)		(987,865,390.60)	Still researching difference
	April	A10	3302A	22	(1,097,723.09)		(1,097,723.09)	Still researching difference
	April	A10	3302A	Spreadsheet	981,025,994.00		981,025,994.00	Still researching difference
	April	A11	3302A	21	(577,849,041.29)		(577,849,041.29)	Still researching difference
	April	A11	3302A	22	(417,804,933.45)		(417,804,933.45)	Still researching difference
	April	A11	3302A	Spreadsheet	980,571,614.91		980,571,614.91	Still researching difference
	April	A16	4103C	Purchasing	(3,098,228.80)		(3,098,228.80)	Still researching difference. Relates to G/L account 491000, LIM A16 Object Code 4103C.
	April	A25	2521A	Purchasing	(5,456,947.36)		(5,456,947.36)	Still researching difference
	April	A25	2521B	Purchasing	(111,976.55)		(111,976.55)	Still researching difference
	May	A10	3302A	21	(10,497,577.96)		(10,497,577.96)	Still researching difference
	May	A10	3302A	22	9,259,017.88		9,259,017.88	Still researching difference
	May	A11	3302A	21	141,919.61		141,919.61	Still researching difference
	May	A16	4103C	Purchasing	(1,446,764.95)		(1,446,764.95)	Still researching difference
	May	A25	2521A	Purchasing	(6,473,133.11)		(6,473,133.11)	Still researching difference
	May	A25	2521B	Purchasing	(59,353.51)		(59,353.51)	Still researching difference. Relates to G/L account 491000, LIM A25 Object Code 2521B.
	June	A10	3302A	GAPS	9,334,712.60		9,334,712.60	Still researching difference
	June	A10	3302A	SFA	2,114,694.40		2,114,694.40	Still researching difference
	June	A11	3302A	GAPS	(950,573,021.81)		(950,573,021.81)	Still researching difference
	June	A11	3302A	SFA	5,494,515.59		5,494,515.59	Still researching difference
	June	A11	3302A	Spreadsheet	935,985,208.22		935,985,208.22	Still researching difference
	June	A16	4103C	Purchasing	(1,295,868.75)		(1,295,868.75)	Still researching difference
	June	A25	2521A	Purchasing	(6,913,701.15)		(6,913,701.15)	Still researching difference
	June	A25	2521A	(blank)	(11,036.51)		(11,036.51)	Still researching difference. Relates to G/L account 491000, LIM A25 Object Code 2521A.
						Sub-Total	(372,352,469.70)	
	Prior Period Differences				341,305,655.17		341,305,655.17	Still researching difference
	April	A10	3302A	21	499,292,927.14		499,292,927.14	Still researching difference

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
480200	April	A10	3302A	22	(491,355,807.45)	393,106,656.46	(491,355,807.45)	Still researching difference
	April	A11	3302A	21	230,775,827.15		230,775,827.15	Still researching difference
	April	A11	3302A	22	(235,077,804.02)		(235,077,804.02)	Still researching difference
	April	A11	3302A	Spreadsheet	15,333,788.09		15,333,788.09	Still researching difference
	May	A10	3302A	21	329,598,513.49		329,598,513.49	Still researching difference
	May	A10	53040	22	(328,359,953.41)		(328,359,953.41)	Still researching difference
	May	A11	69022	21	190,926,789.41		190,926,789.41	Still researching difference
	May	A11	69022	22	(157,513,910.67)		(157,513,910.67)	Still researching difference
	June	A10	3302A	GAPS	288,353,080.11		288,353,080.11	Still researching difference
	June	A10	3302A	SFA	(299,802,487.11)		(299,802,487.11)	Still researching difference
	June	A11	3302A	GAPS	10,219,576.36		10,219,576.36	Still researching difference
	June	A11	3302A	SFA	(17,625,372.58)		(17,625,372.58)	Still researching difference
	June	A11	3302A	Spreadsheet	17,035,834.78		17,035,834.78	Still researching difference
						Sub-Total		
487100	Prior Period Differences				(7,867,336.97)	(7,867,336.97)	(7,867,336.97)	Still researching difference.
						Sub-Total	(7,867,336.97)	
487200	April	A10	53020	Receivables	(32,678.00)	(168,162.95)	(32,678.00)	Still researching difference.
	April	A10	53040	Receivables	(1,943.00)		(1,943.00)	Still researching difference.
	May	A10	53020	Receivables	(8,766.00)		(8,766.00)	Still researching difference.
	June	A10	53020	Receivables	(101,644.77)		(101,644.77)	Still researching difference.
	June	A10	53040	Receivables	(23,131.18)		(23,131.18)	Still researching difference.
						Sub-Total	(168,162.95)	
490100	Prior Period Differences				(70,508,851.51)	(211,955,837.07)	(70,508,851.51)	Still researching difference
	April	A16	4103C	Purchasing	3,098,228.80		3,098,228.80	Still researching difference. Relates to G/L account 481000, LIM A16 Object Code 4103C.
	April	A25	2521A	Payables	(5,246,936.43)		(5,246,936.43)	Still researching difference. Relates to G/L account 492000, LIM A25 Object Code 2521A.
	April	A25	2521A	Purchasing	5,456,947.36		5,456,947.36	Still researching difference. Appears to offset in May.
	April	A25	2521B	Payables	(113,280.80)		(113,280.80)	Still researching difference. Relates to G/L account 492000, LIM A25 Object Code 2521B.
	April	A25	2521B	Purchasing	111,976.55		111,976.55	Still researching difference. Appears to offset in May.
	April	A28	41020	Payables	(144,869,203.90)		(144,869,203.90)	Still researching difference. Relates to G/L account 492000, LIM A28 Object Code 41020.
	May	A16	4103C	Payables	(1,765,156.25)		(1,765,156.25)	Still researching difference. Relates to G/L account 492000, LIM A16 Object Code 4103C.
	May	A16	4103C	Purchasing	1,446,764.95		1,446,764.95	Still researching difference
	May	A25	2521A	Payables	(5,456,947.36)		(5,456,947.36)	Still researching difference. Appears to offset in May.
	May	A25	2521A	Purchasing	6,473,133.11		6,473,133.11	Still researching difference
	May	A25	2521B	Payables	(111,976.55)		(111,976.55)	Still researching difference. Appears to offset in May.
	May	A25	2521B	Purchasing	59,353.51		59,353.51	Still researching difference. Relates to G/L account 481000, LIM A25 Object Code 2521B.
	June	A16	4103C	Payables	(2,779,837.50)		(2,779,837.50)	Still researching difference
	June	A16	4103C	Purchasing	1,295,868.75		1,295,868.75	Still researching difference
	June	A25	2521A	Payables	(5,970,657.46)		(5,970,657.46)	Still researching difference
	June	A25	2521A	Purchasing	6,913,701.15		6,913,701.15	Still researching difference
	June	A25	2521A	(blank)	11,036.51		11,036.51	Still researching difference. Relates to G/L account 481000, LIM A25 Object Code 2521A.
						Sub-Total		

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			
490200	Prior Period Differences				112,683,197.14	278,999,819.15	112,683,197.14	Still researching difference.
	April	A25	2521A	Payables	5,246,936.43		5,246,936.43	Still researching difference. Relates to G/L account 491000, LIM A25 Object Code 2521A.
	April	A25	2521B	Payables	113,280.80		113,280.80	Still researching difference. Relates to G/L account 491000, LIM A25 Object Code 2521B.
	April	A25	4301A	Payables	33.26		33.26	Still researching difference.
	April	A28	41020	Spreadsheet	144,869,203.90		144,869,203.90	Still researching difference. Relates to G/L account 491000, LIM A28 Object Code 41020.
	May	A16	4103C	Payables	1,765,156.25		1,765,156.25	Still researching difference. Relates to G/L account 491000, LIM A16 Object Code 4103C.
	May	A16	4301A	Payables	1,078.71		1,078.71	Still researching difference. Appears to offset in June.
	May	A25	2521A	Payables	5,456,947.36		5,456,947.36	Still researching difference.
	May	A25	2521B	Payables	111,976.55		111,976.55	Still researching difference.
	June	A11	3302A	22	3,064.52		3,064.52	Still researching difference.
	June	A16	4103C	Payables	2,779,837.50		2,779,837.50	Still researching difference.
	June	A16	4301A	Payables	(1,078.71)		(1,078.71)	Still researching difference. Appears to offset in May.
	June	A25	2521A	Payables	5,970,657.46		5,970,657.46	Still researching difference.
	June	A25	2521B	Payables	(472.02)		(472.02)	Still researching difference.
							Sub-Total	
	497200	June	A10	53020	Receivables	(3,444.03)	(3,444.03)	(3,444.03)
					Sub-Total			
487200	April	A10	53040	Receivables	762.00	967,034,228.31	762.00	Still researching difference.
	May	A10	53040	Receivables	1,572.00		1,572.00	Still researching difference.
	May	A10	65206		(1,886.35)		(1,886.35)	Still researching difference.
	June	000	00000	Spreadsheet	967,033,213.66		967,033,213.66	Still researching difference.
	June	A10	53040	Receivables	567.00		567.00	Still researching difference.
						Sub-Total	967,034,228.31	
910000	Prior Period Differences				5,955,190,254.05	6,793,740,965.61	5,955,190,254.05	Still researching difference.
	April	A10	3302A	21	296,614,460.37		296,614,460.37	Still researching difference.
	May	A10	3302A	21	265,063,193.09		265,063,193.09	Still researching difference.
	June	A10	3302A	GAPS	276,873,058.10		276,873,058.10	Still researching difference.
						Sub-Total	6,793,740,965.61	
920000	Prior Period Differences				(5,278,725,311.19)	(6,213,405,176.68)	(5,278,725,311.19)	Still researching difference.
	April	A10	3302A	21	(13,797,224.74)		(13,797,224.74)	Still researching difference.
	May	A10	3302A	21	(220,807,291.90)		(220,807,291.90)	Still researching difference.
	June	A10	3302A	GAPS	(700,075,348.85)		(700,075,348.85)	Still researching difference.
						Sub-Total	(6,213,405,176.68)	
930000	Prior Period Differences				(676,464,942.86)	(1,210,335,788.93)	(676,464,942.86)	Still researching difference.
	April	A10	3302A	21	(282,817,235.63)		(282,817,235.63)	Still researching difference.
	May	A10	3302A	21	(44,255,901.19)		(44,255,901.19)	Still researching difference.
	June	A10	3302A	GAPS	(206,797,709.25)		(206,797,709.25)	Still researching difference.
						Sub-Total	(1,210,335,788.93)	

Prepared By: _____
Chuck Jones

Date: _____

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
June 2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source Code	Amount			

Reviewed By: _____ Date: _____
KC Abadian

Reviewed By: _____ Date: _____
Cynthia Heath
Accounting Director

***** This represents a post split FSA Trial Balance created to comply with credit reform requirements.

Period Name	Set Of Books	Fund		Run Date: 08-21-02	
2-Jun	3	4253XNOYR			
Account	Beginning Balance	Debit	Credit	Ending Balance	Net Activity
101001	15,563,276,882.30	0.00	0.00	15,563,276,882.30	0.00
101012	(671,118,443.95)	0.00	0.00	(671,118,443.95)	0.00
101013	(1,573,594.00)	0.00	0.00	(1,573,594.00)	0.00
101022	(9,047,679,220.53)	16,070,448.85	366,378,481.52	(9,397,987,253.20)	(350,308,032.67)
101052	1,311,786.75	350,625.13	350,625.13	1,311,786.75	0.00
101053	279,530,183.53	25,933,256.23	2,971,905.42	302,491,534.34	22,961,350.81
101062	(1,031,063.65)	3,824,975.88	3,824,975.88	(1,031,063.65)	0.00
101063	8,203,282,474.03	7,830,344,485.42	7,417,609,853.07	8,616,017,106.38	412,734,632.35
101072	(4,149,897,259.35)	51,263,286.63	56,208,844.46	(4,154,842,817.18)	(4,945,557.83)
101073	322,901,971.25	8,977,181.00	102,920.03	331,776,232.22	8,874,260.97
131000	2,124,720,694.93	0.00	0.00	2,124,720,694.93	0.00
131007	0.00	1,070,726.00	0.00	1,070,726.00	1,070,726.00
131900	(1,365.00)	0.00	0.00	(1,365.00)	0.00
134000	2,317,845,231.27	11,189,791.33	12,570,848.59	2,316,464,174.01	(1,381,057.26)
134001	(37,030,211.63)	355,651,307.95	414,938,358.35	(96,317,262.03)	(59,287,050.40)
134004	112,157,175.13	7,770,529.61	0.00	119,927,704.74	7,770,529.61
135000	70,377,967,131.79	1,452,323.06	11,435,936.33	70,367,983,518.52	(9,983,613.27)
135001	5,992,070,897.53	7,442,829,198.87	7,270,320,986.35	6,164,579,110.05	172,508,212.52
135003	(948,522,157.63)	419,460,209.10	351,361,977.04	(880,423,925.57)	68,098,232.06
135005	1,629,453,699.81	86,054,746.04	20,513,919.25	1,694,994,526.60	65,540,826.79
135006	(64,134,356.66)	531,521,392.11	518,236,603.72	(50,849,568.27)	13,284,788.39
135900	(171,184,313.00)	0.00	0.00	(171,184,313.00)	0.00
136000	2,247,058.19	3,596,106.36	3,151,524.53	2,691,640.02	444,581.83
139900	2,281,868,584.76	34,881,666.02	13,383,699.27	2,303,366,551.51	21,497,966.75
211000	(80,252,432.44)	40,180,928.18	40,482,920.18	(80,554,424.44)	(301,992.00)
212000	374,763,536.54	369,186,936.72	386,186,934.98	357,763,538.28	(16,999,998.26)
212010	16,711,212.02	0.00	0.00	16,711,212.02	0.00
212020	(64,579,959.14)	0.00	0.00	(64,579,959.14)	0.00
212060	25,278.09	0.00	0.00	25,278.09	0.00
219000	(2,037,034.83)	9,724,302.77	6,132,505.34	1,554,762.60	3,591,797.43
221000	(0.05)	0.00	0.00	(0.05)	0.00
251000	(92,149,875,989.37)	0.00	0.00	(92,149,875,989.37)	0.00
331000	(0.06)	0.00	0.00	(0.06)	0.00

Period Name	Set Of Books	Fund		Run Date: 08-21-02	
2-Jun	3	4253XNOYR			
Account	Beginning Balance	Debit	Credit	Ending Balance	Net Activity
404700	(5,028,216,847.00)	0.00	0.00	(5,028,216,847.00)	0.00
406000	1,350,999,608.25	7,409,425,744.38	7,872,582,794.87	887,842,557.76	(463,157,050.49)
407000	20,229.00	0.00	0.00	20,229.00	0.00
414200	22,118,835,897.00	0.00	0.00	22,118,835,897.00	0.00
414500	(14,960,770,936.00)	0.00	0.00	(14,960,770,936.00)	0.00
414800	14,960,770,936.00	0.00	0.00	14,960,770,936.00	0.00
414900	5,861,504,051.31	0.00	0.00	5,861,504,051.31	0.00
420100	(1,089,294,964.94)	0.00	0.00	(1,089,294,964.94)	0.00
426100	246,666,108.16	11,993,431.39	846,398.28	257,813,141.27	11,147,033.11
426200	7,091,831,710.94	298,632,178.89	1,015,402.06	7,389,448,487.77	297,616,776.83
426300	1,417,819,035.60	168,188,570.61	1,769,037.12	1,584,238,569.09	166,419,533.49
426600	17,241,074.05	7,393,765,790.98	7,405,792,083.92	5,214,781.11	(12,026,292.94)
445000	1,573,540.00	0.00	0.00	1,573,540.00	0.00
451000	(18,040,604,109.96)	8,772,877,368.36	7,872,568,776.83	(17,140,295,518.43)	900,308,591.53
459000	3,358,834,359.75	7,872,586,980.89	7,409,436,939.42	3,821,984,401.22	463,150,041.47
461000	(587,554,060.33)	1,303,288,762.60	1,703,269,421.13	(987,534,718.86)	(399,980,658.53)
480100	(2,617,759,515.41)	1,259,488,813.25	1,851,788,172.60	(3,210,058,874.76)	(592,299,359.35)
480200	295,870,360.15	1,210,787,504.61	1,268,325,558.67	238,332,306.09	(57,538,054.06)
490100	(225,402,359.54)	350,625.13	350,625.13	(225,402,359.54)	0.00
490200	(14,172,364,117.03)	12,938,720.76	326,579,281.82	(14,486,004,678.09)	(313,640,561.06)
531000	(2,211,216,396.62)	0.00	355,170,603.82	(2,566,387,000.44)	(355,170,603.82)
910000	(38,549,281,680.78)	3,589.00	62,719,108.00	(38,611,997,199.78)	(62,715,519.00)
920000	59,942,493,485.77	22,567,589.00	0.00	59,965,061,074.77	22,567,589.00
930000	(21,393,211,804.99)	62,719,108.00	22,571,178.00	(21,353,063,874.99)	40,147,930.00
956000	(71,802,158.92)	11,450,967.28	18,357,942.87	(78,709,134.51)	(6,906,975.59)
956001	(4,210,988.11)	4,819,011.69	8,766,978.08	(8,158,954.50)	(3,947,966.39)
956002	(129,965,262.93)	30,481,672.28	39,053,027.03	(138,536,617.68)	(8,571,354.75)
956003	(65,163,944.56)	11,002,055.88	22,044,681.75	(76,206,570.43)	(11,042,625.87)
956004	(7,266,235.56)	386,139.74	707,822.82	(7,587,918.64)	(321,683.08)
956005	972,282.75	22,567,589.00	21,942,880.85	1,596,990.90	624,708.15
956006	0.00	0.00	50,000.00	(50,000.00)	(50,000.00)
956100	71,802,158.92	18,357,942.87	11,450,967.28	78,709,134.51	6,906,975.59
956101	4,210,988.11	8,766,978.08	4,819,011.69	8,158,954.50	3,947,966.39

Period Name	Set Of Books	Fund		Run Date: 08-21-02	
2-Jun	3	4253XNOYR			
Account	Beginning Balance	Debit	Credit	Ending Balance	Net Activity
956102	129,965,262.93	39,053,027.03	30,481,672.28	138,536,617.68	8,571,354.75
956103	65,163,944.56	22,044,681.75	11,002,055.88	76,206,570.43	11,042,625.87
956104	7,266,235.56	707,822.82	386,139.74	7,587,918.64	321,683.08
956105	(972,282.75)	21,942,880.85	22,567,589.00	(1,596,990.90)	(624,708.15)
956106	0.00	50,000.00	0.00	50,000.00	50,000.00
999001	(0.01)	0.00	0.00	(0.01)	0.00
	0.00	53,242,579,970.38	53,242,579,970.38	0.00	0.00
	0.00	53,242,579,970.38	53,242,579,970.38	0.00	0.00

DOED SET OF BOOKS

Summary1 Trial Balance
Period: JUN-02

Report Date: 37,488.83
Page: 241 of 253

Currency: USD
Balance Type: Period to Date
FUND Range: 000000000 to ZZZZ

ZZZZZ

FUND: 4253XNOYR FED DIR

STUDENT LN - FINANCING

GL ACCOUNT	Description	Beginning Balance		Debits	Credits	Ending Balance	Official TB 08-30-02	Difference
-----	-----	-----	-----	-----	-----	-----		
101001	FUND BALANCE WITH TREASURY	15,563,276,882.30		0.00	0.00	15,563,276,882.30	15,563,276,882.30	0.00
101012	CASH DISBURSEMENTS - ALC 001	(777,246,719.00)	164,	15,181.75	172,764,125.98	(785,995,663.23)	(785,995,663.23)	0.00
101013	CASH COLLECTIONS - ALC 001	(1,517,053.52)		151,002.03	22,413.05	(1,388,464.54)	(1,388,464.54)	0.00
101022	CASH DISBURSEMENTS - ALC 002	(9,100,370,447.44)	1,	565,556.55	362,359,774.13	(9,461,164,665.02)	(9,461,164,665.02)	0.00
101052	CASH DISBURSEMENTS - ALC 005		1,311,786.75	0.00	0.00	1,311,786.75	1,311,786.75	0.00
101053	CASH COLLECTIONS - ALC 005	279,528,283.17	25,	931,355.87	2,968,104.70	302,491,534.34	302,491,534.34	0.00
101062	CASH DISBURSEMENTS - ALC 006	(1,031,063.65)	3,	824,975.88	3,824,975.88	(1,031,063.65)	(1,031,063.65)	0.00
101063	CASH COLLECTIONS - ALC 006	8,205,187,181.41	3,356,	194,903.01	2,779,465,298.22	8,781,916,786.20	8,781,916,786.20	0.00
101072	CASH DISBURSEMENTS - ALC 007	(4,149,897,259.35)	27,	6,539.70	24,410,170.59	(4,147,300,890.24)	(4,147,300,890.24)	0.00
101073	CASH COLLECTIONS - ALC 007	322,901,971.25	8,	977,181.00	102,920.03	331,776,232.22	331,776,232.22	0.00
131000	ACCOUNTS RECEIVABLE	2,126,371,900.93	4,119,	577,327.04	2,525,591,331.77	3,720,357,896.20	3,720,357,896.20	0.00
131002	A/R-OTHER - SFA		0.00	40,107.10	40,107.10	0.00	0.00	0.00
131004	ACCOUNTS RECEIVABLE - DCS	0.00	5,	354,344.87	1,021,030.94	4,333,313.93	4,333,313.93	0.00
131007	INSTITUTIONAL RECEIVABLE	0.00	1,	70,726.00	0.00	1,070,726.00	1,070,726.00	0.00
134000	INTEREST RECEIVABLE	2,318,074,437.27	470,	418,419.94	2,816,883,871.61	(28,391,014.40)	(28,391,014.40)	0.00
134001	RESERVED	(37,030,211.63)	2,591,	560,162.95	603,701,583.03	1,950,828,368.29	1,950,828,368.29	0.00
134004	INTEREST RECEIVABLE - DCS	112,157,175.13	307,	947,238.63	2,319,212.11	417,785,201.65	417,785,201.65	0.00
135000	LOANS RECEIVABLE	79,421,839,946.88	79,676,	966,930.25	159,447,869,258.92	(349,062,381.79)	(349,062,381.79)	0.00
135001	LOANS RECEIVABLE - DIRECT LOAN	5,992,070,897.53	74,017,	8,472.13	6,083,280,041.58	73,925,799,328.08	73,925,799,328.08	0.00
135003	LOANS RECEIVABLE - ADVANCE	(9,555,463,443.97)	85,654,	713,672.54	75,926,511,678.24	172,738,550.33	172,738,550.33	0.00
135005	LOANS RECEIVABLE - OTHER	1,629,453,699.81	2,312,	450,711.30	584,398,041.47	3,357,506,369.64	3,357,506,369.64	0.00
135006	LOANS RECEIVABLE-UNAPPLIED	(128,425,173.68)	1,375,	325,380.29	1,231,044,056.96	15,856,149.65	15,856,149.65	0.00
135095	LOANS RECEIVABLE - CNC	0.00	364,	128,571.00	0.00	364,128,571.00	364,128,571.00	0.00
135900	ALLOWANCE FOR LOSS ON LOANS REC	(171,184,313.00)	171,	184,313.00	0.00	0.00	0.00	0.00
135995	ALLOW FOR LOSS, L/R-CNC		0.00	0.00	171,184,313.00	(171,184,313.00)	(171,184,313.00)	0.00

GL ACCOUNT	Description	Beginning Balance		Debits	Credits	Ending Balance	Official TB 08-30-02	Difference
-----	-----	-----	-----	-----	-----	-----		
136000	PENALTIES, FINES AND ADMINISTRA	2,247,058.19	3,	594,543.82	3,149,961.99	2,691,640.02	2,691,640.02	0.00
139900	ALLOWANCE FOR SUBSIDY	2,338,753,842.27	3,577,	124,768.89	4,178,722,287.85	1,737,156,323.31	1,737,156,323.31	0.00
211000	ACCOUNTS PAYABLE	(12,839,052.06)	182,	522,843.98	182,044,194.54	(12,360,402.62)	(12,360,402.62)	0.00
211001	ACCOUNTS PAYABLE-EXPENDED UNBIL	(561,829.16)	8,	271,845.52	8,220,606.41	(510,590.05)	(510,590.05)	0.00
212000	DISBURSEMENTS IN TRANSIT	(3,539,535.17)	4,	721,859.27	4,985,905.45	(3,803,581.35)	(3,803,581.35)	0.00
212010	DISB IN TRANSIT ALC 91020001	16,416,405.42	8,	750,494.96	8,750,494.96	16,416,405.42	16,416,405.42	0.00
212020	DISB IN TRANSIT ALC 91020002	(27,331,687.72)	362,	365,625.67	358,515,156.65	(23,481,218.70)	(23,481,218.70)	0.00
212060	DISB IN TRANSIT ALC 91020006		25,278.09	0.00	0.00	25,278.09	25,278.09	0.00
219000	OTHER ACCRUED LIABILITIES	(2,087,674.02)	9,	724,302.77	6,132,505.34	1,504,123.41	1,504,123.41	0.00
221000	ACCRUED FUNDED PAYROLL AND LEAV		(0.05)	0.00	0.00	(0.05)	(0.05)	0.00
251000	PRINCIPAL PAYABLE TO TREASURY	(92,149,875,989.37)		0.00	0.00	(92,149,875,989.37)	(92,149,875,989.37)	0.00
259000	OTHER DEBT		0.00	0.00	3,533,421,228.75	(3,533,421,228.75)	(3,533,421,228.75)	0.00
295000	LIABILITY FOR SUBSIDY RELATED T	0.00	251,	154,095.00	251,154,095.00	0.00	0.00	0.00
310000	UNEXPENDED APPROPRIATIONS - CUM		0.00	0.00	438.76	(438.76)	(438.76)	0.00
310700	UNEXPENDED APPROPRIATION - USED		1,550.73	0.00	1,111.97	438.76	438.76	0.00
331000	CUMULATIVE RESULTS OF OPERATION	(0.06)	265,	479,386.23	265,479,386.23	(0.06)	(0.06)	0.00
404700	ANTICIPATED TRANSFERS TO TREASU	(5,028,216,847.00)		0.00	0.00	(5,028,216,847.00)	(5,028,216,847.00)	0.00
406000	ANTICIPATED COLLECTIONS FROM NO	1,350,726,869.13	2,824,	395,522.96	3,362,508,943.77	812,613,448.32	812,613,448.32	0.00
407000	ANTICIPATED COLLECTIONS FROM FE		20,229.00	0.00	0.00	20,229.00	20,229.00	0.00
414200	CURRENT-YEAR BORROWING AUTHORIT		22,118,835,897.00	0.00	0.00	22,118,835,897.00	22,118,835,897.00	0.00
414500	BORROWING AUTHORITY CONVERTED T	(14,960,770,936.00)		0.00	0.00	(14,960,770,936.00)	(14,960,770,936.00)	0.00
414800	RESOURCES REALIZED FROM BORROWI		14,960,770,936.00	0.00	0.00	14,960,770,936.00	14,960,770,936.00	0.00
414900	BORROWING AUTHORITY CARRIED FOR		3,542,826,328.31	0.00	0.00	3,542,826,328.31	3,542,826,328.31	0.00
420100	TOTAL ACTUAL RESOURCES - COLLEC		99,578,292,088.62	22,215.05	22,215.05	99,578,292,088.62	99,578,292,088.62	0.00
420102	TOTAL ACTUAL RESOURCES -COLLECT	(98,348,909,330.56)		0.00	0.00	(98,348,909,330.56)	(98,348,909,330.56)	0.00
426100	ACTUAL COLLECTION OF FEES	246,666,108.16	11,	993,431.39	846,398.28	257,813,141.27	257,813,141.27	0.00
426200	ACTUAL COLLECTION OF LOAN PRINC	7,091,828,840.06	373,	454,061.15	1,009,700.98	7,464,273,200.23	7,464,273,200.23	0.00
426300	ACTUAL COLLECTION OF LOAN INTER	1,417,817,149.25	168,	188,570.61	1,769,037.12	1,584,236,682.74	1,584,236,682.74	0.00
426600	OTHER ACTUAL COLLECTIONS - NON-	19,048,723.40	2,808,	741,641.64	2,820,767,367.58	7,022,997.46	7,022,997.46	0.00
431000	ANTICIPATED RECOVERIES OF PRIOR	(7,867,336.97)		0.00	0.00	(7,867,336.97)	(7,867,336.97)	0.00
445000	UNAPPORTIONED AUTHORITY	(3,683,870.23)		22,215.05	22,215.05	(3,683,870.23)	(3,683,870.23)	0.00
451000	APPORTIONMENTS	(18,363,422,965.82)	4,187,	854,155.96	3,362,501,934.75	(17,538,070,744.61)	(17,538,070,744.61)	0.00
459000	APPORTIONMENTS UNAVAILABLE - AN	3,685,337,085.84	3,362,	506,120.77	2,824,399,708.98	4,223,443,497.63	4,223,443,497.63	0.00
461000	ALLOTMENTS - REALIZED RESOURCES	(500,294,145.84)	1,272,	307,968.37	1,659,274,296.30	(887,260,473.77)	(887,260,473.77)	0.00
470000	COMMITMENTS		0.00	0.00	12,476,076.25	(12,476,076.25)	(12,476,076.25)	0.00

GL ACCOUNT	Description	Beginning Balance		Debits	Credits	Ending Balance	Official TB 08-30-02	Difference
-----	-----	-----	-----	-----	-----	-----		
480100	UNEXPENDED OBLIGATIONS - UNPAID	(2,251,271,543.12)	1,216,	794,068.35	1,803,228,930.29	(2,837,706,405.06)	(2,837,706,405.06)	0.00
480200	UNEXPENDED OBLIGATIONS - PREPAI	(99,055,664.75)	1,162,	234,391.34	1,217,953,076.96	(154,774,350.37)	(154,774,350.37)	0.00
487100	DOWNWARD ADJUSTMENTS OF PY UNPA		7,867,336.97	0.00	0.00	7,867,336.97	7,867,336.97	0.00
487200	DOWNWARD ADJUSTMENTS OF PY PREP		43,387.00	124,971.95	196.00	168,162.95	168,162.95	0.00
490100	EXPENDED AUTHORITY - UNPAID	(13,976,411.02)	83,	594,836.52	83,064,947.97	(13,446,522.47)	(13,446,522.47)	0.00
490200	EXPENDED AUTHORITY - PAID	(14,442,611,927.43)	87,	433,987.92	409,826,557.73	(14,765,004,497.24)	(14,765,004,497.24)	0.00
497200	DOWNWARD ADJUSTMENTS OF PRIOR-Y		0.00	3,444.03	0.00	3,444.03	3,444.03	0.00
531000	INTEREST REVENUE	(2,211,216,844.27)	2,566,	388,015.09	3,888,592,399.57	(3,533,421,228.75)	(3,533,421,228.75)	0.00
570000	EXPENDED APPROPRIATIONS		(1,550.73)	1,550.73	0.00	0.00	0.00	0.00
631000	INTEREST EXPENSES ON BORROWING	0.00	3,533,	421,228.75	0.00	3,533,421,228.75	3,533,421,228.75	0.00
633000	OTHER INTEREST EXPENSES		1,550.73	0.00	1,550.73	0.00	0.00	0.00
900002	PHASE II/III CONVERSION CONTROL		(0.01)	0.00	0.00	(0.01)	(0.01)	0.00
910000	PROGRAM CONTROL AUTHORITY	(45,066,149,588.29)	7,	469,760.73	347,058,337.83	(45,405,738,165.39)	(45,405,738,165.39)	0.00
920000	PROGRAM CONTROL AUTHORITY AVAIL	65,455,823,313.60	92,	642,937.85	0.00	65,548,466,251.45	65,548,466,251.45	0.00
930000	CASH CONTROL AUTHORITY	(20,389,673,725.31)	347,	58,337.83	100,112,698.58	(20,142,728,086.06)	(20,142,728,086.06)	0.00
999801	INTERFUND - RECEIVABLES SUBLEDG		0.00	196.00	196.00	0.00	0.00	0.00
999900	NETTING ACCOUNT	0.00	9,	345,420.96	9,345,420.96	0.00	0.00	0.00
	-	-----	-----	-----	-----	-----		
		0.00	283,445,	121,889.94	283,445,121,889.94	0.00		

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 101012
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(573,774,843.95)	(667,207,709.64)	93,432,865.69	Timing	Non-Timing
April								
A22	4102A	Spreadsheet		(97,343,600.00)	(97,343,600.00)	0.00		
A25	2521A	Payables			(5,246,936.43)	5,246,936.43		
A25	2521B	Payables			(113,280.80)	113,280.80		
A25	4301A	Payables			(33.26)	33.26		
May								
A16	4103C	Payables			(1,765,156.25)	1,765,156.25		
A16	4301A	Payables			(1,078.71)	1,078.71		
A25	2521B	Payables			(5,456,947.36)	5,456,947.36		
A25	4301A	Payables			(111,976.55)	111,976.55		
June								
A16	4301C	Payables			(2,779,837.50)	2,779,837.50		
A16	4301A	Spreadsheet			1,078.71	(1,078.71)		
A25	2521A	Payables			(5,970,657.46)	5,970,657.46		
A25	4301A	Spreadsheet			472.02	(472.02)		
			E Bal	(671,118,443.95)	(785,995,663.23)	114,877,219.28	0.00	0.00

E Bal 06-30 (T/B)	(671,118,443.95)	(785,995,663.23)
Monthly Activity	(671,118,443.95)	(785,995,663.23)
E Bal to MA	0.00	0.00
Total Difference		<u>114,877,219.28</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 101013
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(1,573,594.00)	(1,574,564.52)	970.52	Timing	Non-Timing
April								
A10	53020	Receivables			44,468.00	(44,468.00)		
A10	53040	Receivables			2,705.00	(2,705.00)		
May								
A10	53020	Receivables			8,766.00	(8,766.00)		
A10	53040	Receivables			1,572.00	(1,572.00)		
June								
A10	53020	Receivables			105,088.80	(105,088.80)		
A10	53040	Receivables			23,304.18	(23,304.18)		
A10	53040	Spreadsheet			196.00	(196.00)		
			E Bal	(1,573,594.00)	(1,388,464.54)	(185,129.46)	0.00	0.00

-	E Bal 06-30 (T/B)	(1,573,594.00)	(1,388,464.54)
	Monthly Activity	(1,573,594.00)	(1,388,464.54)
	E Bal to MA	0.00	0.00
	Total Difference		(185,129.46)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 101022
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(7,939,200,480.69)	(8,121,216,336.67)	182,015,855.98	
April							
A22	3302A	21		(444,804,686.56)	(316,359,173.88)	(128,445,512.68)	
A11	3302A	21		(229,062,504.03)	(189,986,110.86)	(39,076,393.17)	
May							
A22	3302A	21		(258,724,783.69)	(288,171,113.70)	29,446,330.01	
A11	3302A	21		(175,886,765.56)	(184,637,712.33)	8,750,946.77	
June							
A22	3302A	21		(340,918,688.50)	(349,339,559.70)	8,420,871.20	
A11	3302A	21		(9,389,344.17)	(11,454,657.88)	2,065,313.71	
			E Bal	(9,397,987,253.20)	(9,461,164,665.02)	63,177,411.82	0.00

-

E Bal 06-30 (T/B)	(9,397,987,253.20)	(9,461,164,665.02)
	(9,397,987,253.20)	(9,461,164,665.02)
E Bal to MA	0.00	0.00
Total Difference		<u>63,177,411.82</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 101022
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

CE DETAIL
Non-Timing
0.00

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 101063
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	6,332,998,158.21	6,334,904,751.94	(1,906,593.73)		
April								
A10	3302A	22		784,103,217.07	784,103,217.07	0.00		
A10	65011	22		108,738,214.71	108,738,214.71	0.00		
A10	69022	22		(630,552,316.49)	(630,552,316.49)	0.00		
A10	74011	22		693,369,083.57	693,369,083.57	0.00		
A11	65011	22		73,034,304.91	73,034,304.91	0.00		
A11	69022	22		(185,468,567.26)	(185,468,567.26)	0.00		
A11	74011	22		190,285,232.04	190,285,232.04	0.00		
May								
A10	3302A	22		(7,938,624.85)	(7,938,624.85)	0.00		
A10	65011	22		99,402,178.90	99,402,178.90	0.00		
A10	69022	22		218,560,726.09	218,560,726.09	0.00		
A10	74011	22		480,377,769.41	480,377,769.41	0.00		
A11	65011	22		68,994,764.17	68,994,764.17	0.00		
A11	65026			1,886.35		1,886.35		
A11	69022	22		(232,051,193.23)	(232,051,193.23)	0.00		
A11	74011	22		209,427,640.43	209,427,640.43	0.00		
June								
A10	3302A	22		(9,368,702.56)	(9,368,702.56)	0.00		
A10	65011	22		88,984,871.14	88,984,871.14	0.00		
A10	69022	22		126,106,806.82	126,106,806.82	0.00		
A10	74011	22		206,072,752.00	206,072,752.00	0.00		
A10	74011	Spreadsheet			164,013,631.02	(164,013,631.02)		
A11	65011	22		67,233,995.56	67,233,995.56	0.00		
A11	69022	22		(147,949,006.73)	(147,949,006.73)	0.00		
A11	74011	22		81,653,916.12	81,635,257.54	18,658.58		
			E Bal	8,616,017,106.38	8,781,916,786.20	(165,899,679.82)	0.00	0.00

E Bal 6-30 (T/B)	8,616,017,106.38	8,781,916,786.20
Monthly Activity	8,616,017,106.38	8,781,916,786.20
E Bal to MA	0.00	0.00
Total Difference		<u>(165,899,679.82)</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 101072
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)				Timing	Non-Timing
				(3,406,968,644.26)	(3,406,968,644.26)	0.00		
April								
A10	3302A	22		(8,311,546.20)	(8,311,546.20)	0.00		
A11	3302A	22		(418,747,192.37)	(418,747,192.37)	0.00		
May								
A10	3302A	22		4,449,057.60	4,449,057.60	0.00		
A11	3302A	22		(320,318,934.12)	(320,318,934.12)	0.00		
June								
A10	3302A	22		(2,876,363.19)	(2,876,363.19)	0.00		
A11	3302A	22		(2,069,194.64)	5,472,732.30	(7,541,926.94)		
			E Bal	(4,154,842,817.18)	(4,147,300,890.24)	(7,541,926.94)	0.00	0.00

E Bal 6-30 (T/B)	(4,154,842,817.18)	(4,147,300,890.24)
Monthly Activity	(4,154,842,817.18)	(4,147,300,890.24)
E Bal to MA	0.00	0.00
Total Difference		(7,541,926.94)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 131000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	2,124,720,694.93	2,124,730,842.93	(10,148.00)	
April							
A10	53020	Receivables			1,662,286.00	(1,662,286.00)	
May							
A10	53020	Receivables			(21,228.00)	21,228.00	
June							
000	00000	Spreadsheet			(4,333,313.93)	4,333,313.93	
000	54001	Spreadsheet			1,598,930,059.00	(1,598,930,059.00)	
A10	53020	Receivables			(610,749.80)	610,749.80	
			E Bal	2,124,720,694.93	3,720,357,896.20	(1,595,637,201.27)	0.00 0.00

E Bal 6-30 (T/B)	2,124,720,694.93	3,720,357,896.20
Monthly Activity	2,124,720,694.93	3,720,357,896.20
E Bal to MA	0.00	0.00
Total Difference	(1,595,637,201.27)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 131004
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	0.00	0.00	
April - No differences.							
May - No differences.							
June							
000	00000	Spreadsheet		4,333,313.93	(4,333,313.93)		
E Bal				0.00	4,333,313.93	(4,333,313.93)	0.00 0.00

E Bal 6-30 (T/B)	0.00	4,333,313.93
Monthly Activity	0.00	4,333,313.93
E Bal to MA	0.00	0.00
Total Difference		(4,333,313.93)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 131900
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(1,365.00)	0.00	(1,365.00)	
April - No differences.							
May - No differences.							
June - No differences.							
			E Bal	(1,365.00)	0.00	(1,365.00)	0.00 0.00

E Bal 6-30 (T/B)	(1,365.00)	0.00
Monthly Activity	(1,365.00)	0.00
E Bal to MA	0.00	0.00
Total Difference	(1,365.00)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 134000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	2,323,870,508.43	2,323,870,508.43	0.00	
April							
A10	53040	Receivables			230,850.00	(230,850.00)	
A10	65011	22		(2,982,701.18)	(2,982,701.18)	0.00	
May							
A10	53040	Receivables			(1,644.00)	1,644.00	
A10	65011	22		(3,042,575.98)	(3,042,575.98)	0.00	
June							
000	0000	Spreadsheet			(2,345,003,127.00)	2,345,003,127.00	
A10	53040	Receivables			(81,267.18)	81,267.18	
A10	65011	22		(1,381,057.26)	(1,381,057.26)	0.00	
A10	65011	Spreadsheet			(0.23)	0.23	
			E Bal	2,316,464,174.01	(28,391,014.40)	2,344,855,188.41	0.00

E Bal 06-30 (T/B)	2,316,464,174.01	(28,391,014.40)
Monthly Activity	2,316,464,174.01	(28,391,014.40)
	0.00	0.00
Total Difference		<u>2,344,855,188.41</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 134000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

E DETAIL
Non-Timing
0.00

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 134001
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(110,023,397.88)	(110,023,397.88)	0.00	
April							
A10	65011	22		55,289,475.37	55,289,475.37	0.00	
A10	74011	22		(37,892,057.60)	(37,892,057.60)	0.00	
A11	65011	22		51,931,995.47	51,931,995.47	0.00	
A11	74011	22		(36,730,947.87)	(36,730,947.87)	0.00	
May							
A10	65011	22		51,617,222.89	51,617,222.89	0.00	
A10	74011	22		(39,363,813.37)	(39,363,813.37)	0.00	
A11	65011	22		53,336,246.18	53,336,246.18	0.00	
A11	74011	22		(25,194,934.82)	(25,194,934.82)	0.00	
June							
000	0000	SFA			2,047,145,630.09	(2,047,145,630.09)	
A10	65011	SFA		128,799,245.50	128,799,245.50	0.00	
A10	65011	Spreadsheet			0.23	(0.23)	
A10	74011	SFA		(125,409,614.73)	(125,409,614.73)	0.00	
A11	65011	SFA		52,594,284.85	52,594,284.85	0.00	
A11	74011	SFA		(115,270,966.02)	(115,270,966.02)	0.00	
			E Bal	(96,317,262.03)	1,950,828,368.29	(2,047,145,630.32)	0.00

E Bal 06-30 (T/B)	(96,317,262.03)	1,950,828,368.29
Monthly Activity	(96,317,262.03)	1,950,828,368.29
	0.00	0.00

Total Difference	(2,047,145,630.32)
------------------	--------------------

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 134001
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

DE DETAIL
Non-Timing
0.00

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 134004
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	87,322,005.64	87,322,005.64	0.00	Timing	Non-Timing
April								
A10	65011	22		8,459,094.82	8,459,094.82	0.00		
A11	65011	22		7,096,675.81	7,096,675.81	0.00		
May								
A10	65011	22		4,538,246.85	4,538,246.85	0.00		
A11	65011	22		4,741,152.01	4,741,152.01	0.00		
June								
000	0000	Spreadsheet			297,857,496.91	(297,857,496.91)		
A10	65011	SFA		3,622,397.32	3,622,397.32	0.00		
A11	65011	SFA		4,148,132.29	4,148,132.29	0.00		
			E Bal	119,927,704.74	417,785,201.65	(297,857,496.91)	0.00	0.00

E Bal 06-30 (T/B)	119,927,704.74	417,785,201.65
Monthly Activity	119,927,704.74	417,785,201.65
	0.00	0.00

Total Difference (297,857,496.91)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)				Timing	Non-Timing
April				70,428,643,125.39	78,503,304,740.75	(8,074,661,615.36)		
A10	3302A	21			301,965,313.13	(301,965,313.13)		
A10	74013	22		(23,134,303.50)	(23,134,303.50)	0.00		
A11	3302A	21			189,986,110.86	(189,986,110.86)		
May								
A10	3302A	21			292,617,107.27	(292,617,107.27)		
A10	74013	22		(27,541,690.10)	(27,541,690.10)	0.00		
A11	3302A	21			184,642,668.47	(184,642,668.47)		
June								
000	0000	Spreadsheet			(70,492,489,712.21)	70,492,489,712.21		
A10	3302A	21			345,494,046.82	(345,494,046.82)		
A10	3302A	Spreadsheet			(7,020,039,462.74)	7,020,039,462.74		
A10	44000	Spreadsheet			(970.52)	970.52		
A10	65011	Spreadsheet			0.58	(0.58)		
A10	69022	Spreadsheet			(2,806,955.77)	2,806,955.77		
A10	74011	Spreadsheet			(163,912,016.06)	163,912,016.06		
A10	74013	22		(9,983,613.27)	(9,983,613.27)	0.00		
A11	3302A	21			11,449,701.74	(11,449,701.74)		
A11	3302A	Spreadsheet			(2,438,613,347.24)	2,438,613,347.24		
			E Bal	70,367,983,518.52	(349,062,381.79)	70,717,045,900.31	0.00	0.00

E Bal 06-30 (T/B)	70,367,983,518.52	(349,062,381.79)
Monthly Activity	70,367,983,518.52	(349,062,381.79)
E Bal to MA	0.00	(0.00)

Total Difference	70,717,045,900.31
------------------	-------------------

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135001
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)				Timing	Non-Timing
				5,826,456,465.75	5,826,456,465.75	0.00		
April								
A10	3302A	22		492,453,530.54	492,453,530.54	0.00		
A10	74011	22		(766,542,602.53)	(766,542,602.53)	0.00		
A11	3302A	22		652,882,737.47	652,882,737.47	0.00		
A11	74011	22		(263,765,672.91)	(263,765,672.91)	0.00		
May								
A10	3302A	22		319,221,501.53	319,221,501.53	0.00		
A10	74011	22		(501,132,573.47)	(501,132,573.47)	0.00		
A11	3302A	22		477,097,622.96	477,097,622.96	0.00		
A11	74011	22		(244,600,111.81)	(244,600,111.81)	0.00		
June								
000	0000	Spreadsheet			67,794,691,055.19	(67,794,691,055.19)		
A10	3302A	SFA		297,207,178.71	297,207,178.71	0.00		
A10	74011	SFA		(122,892,478.18)	(122,892,478.18)	0.00		
A10	74011	Spreadsheet			(33,473,900.88)	33,473,900.88		
A10	65011	Spreadsheet			(0.58)	0.58		
A11	74011	SFA		(13,934,280.48)	(13,934,280.48)	0.00		
A11	3302A	SFA		12,127,792.47	12,130,856.99	(3,064.52)		
A11	3302A	Spreadsheet			(0.22)	0.22		
			E Bal	6,164,579,110.05	73,925,799,328.08	(67,761,220,218.03)	0.00	0.00

E Bal 06-30 (T/B)	6,164,579,110.05	73,925,799,328.08
Monthly Activity	6,164,579,110.05	73,925,799,328.08
E Bal to MA	0.00	0.00

Total Difference (67,761,220,218.03)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135003
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(692,506,192.03)	(8,373,368,617.64)	7,680,862,425.61	Timing	Non-Timing
April								
A10	3302A	22		(176,858,304.91)	(484,330,968.65)	307,472,663.74		
A11	3302A	22		(44,191,990.80)	(232,126,265.13)	187,934,274.33		
May								
A10	3302A	22		(28,733,921.27)	(314,179,524.67)	285,445,603.40		
A11	3302A	22		(6,231,748.62)	(151,458,067.88)	145,226,319.26		
June								
000	0000	Spreadsheet			732,472,063.51	(732,472,063.51)		
A10	3302A	SFA		66,864,416.08	(293,713,035.30)	360,577,451.38		
A10	3302A	Spreadsheet			6,924,427,246.63	(6,924,427,246.63)		
A10	74011	Spreadsheet			0.09	(0.09)		
A11	3302A	SFA		1,233,815.98	(12,941,865.53)	14,175,681.51		
A11	3302A	Spreadsheet			2,377,957,584.90	(2,377,957,584.90)		
			E Bal	(880,423,925.57)	172,738,550.33	(1,053,162,475.90)	0.00	0.00

E Bal 06-30 (T/B)	(880,423,925.57)	172,738,550.33
Monthly Activity	(880,423,925.57)	172,738,550.33
E Bal to MA	0.00	0.00
Total Difference	(1,053,162,475.90)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135005
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	1,327,700,457.23	1,327,700,457.23	0.00	Timing	Non-Timing
April								
A10	74011	22		112,624,404.02	112,624,404.02	0.00		
A10	74013	22		(17,245,711.25)	(17,245,711.25)	0.00		
A11	74011	22		103,478,658.38	103,478,658.38	0.00		
May								
A10	74011	22		62,208,122.14	62,208,122.14	0.00		
A10	74013	22		(15,618,032.01)	(15,618,032.01)	0.00		
A11	74011	22		56,305,801.30	56,305,801.30	0.00		
June								
000	0000	Spreadsheet			1,662,510,872.06	(1,662,510,872.06)		
A10	44000	Spreadsheet			970.52	(970.52)		
A10	74011	SFA		41,546,500.32	41,546,500.32	0.00		
A10	74011	Spreadsheet			0.46	(0.46)		
A10	74013	Spreadsheet		(20,245,717.25)	(20,245,717.25)	0.00		
A11	7411	SFA		44,240,043.72	44,240,043.72	0.00		
			E Bal	1,694,994,526.60	3,357,506,369.64	(1,662,511,843.04)	0.00	0.00

E Bal 06-30 (T/B)	1,694,994,526.60	3,357,506,369.64
Monthly Activity	1,694,994,526.60	3,357,506,369.64
E Bal to MA	0.00	0.00
Total Difference	<u>(1,662,511,843.04)</u>	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135006
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			B Bal 04-01 (T/B)	(77,663,508.22)	(139,517,984.57)	61,854,476.35		
April								
A10	3302A	22		(796,639,132.30)	(797,588,522.75)	949,390.45		
A10	69022	22		630,883,089.44	630,883,089.44	0.00		
A11	3302A	22		(2,951,538.89)	(2,951,538.89)	0.00		
A11	69022	22		185,468,567.26	185,468,567.26	0.00		
May								
A10	3302A	22		(10,666,458.30)	(12,153,408.52)	1,486,950.22		
A10	69022	22		(218,560,726.09)	(218,560,726.09)	0.00		
A11	3302A	22		(6,055,842.79)	(6,055,842.79)	0.00		
A11	69022	22		232,051,193.23	232,051,193.23	0.00		
June								
000	0000	Spreadsheet			(61,312,849.55)	61,312,849.55		
A10	3302A	SFA		(4,102,528.91)	(4,240,364.23)	137,835.32		
A10	3302A	Spreadsheet			95,612,216.11	(95,612,216.11)		
A10	69022	SFA		(125,888,181.04)	(125,888,181.04)	0.00		
A10	69022	Spreadsheet			2,806,955.77	(2,806,955.77)		
A10	74011	SFA		9,998.66	9,998.66	0.00		
A10	74011	Spreadsheet			33,372,285.37	(33,372,285.37)		
A11	3302A	SFA		(4,683,507.05)	(4,683,507.05)	0.00		
A11	3302A	Spreadsheet			60,655,762.56	(60,655,762.56)		
A11	69022	SFA		147,949,006.73	147,949,006.73	0.00		
			E Bal	(50,849,568.27)	15,856,149.65	(66,705,717.92)	0.00	0.00

E Bal 10-31 (T/B)	(50,849,568.27)	15,856,149.65
Monthly Activity	(50,849,568.27)	15,856,149.65
E Bal to MA	0.00	0.00
Total Difference	(66,705,717.92)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135095
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	0.00	0.00	
April - No differences.							
May - No differences.							
June							
000	00000	Spreadsheet			364,128,571.00	(364,128,571.00)	
			E Bal	0.00	364,128,571.00	(364,128,571.00)	0.00 0.00

E Bal 6-30 (T/B)	0.00	364,128,571.00
Monthly Activity	0.00	364,128,571.00
E Bal to MA	0.00	0.00
Total Difference		<u>(364,128,571.00)</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135900
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(171,184,313.00)	(171,184,313.00)	0.00	
April - No differences.							
May - No differences.							
June							
000	00000	Spreadsheet			171,184,313.00	(171,184,313.00)	
			E Bal	(171,184,313.00)	0.00	(171,184,313.00)	0.00 0.00

E Bal 6-30 (T/B)	(171,184,313.00)	0.00
Monthly Activity	(171,184,313.00)	0.00
E Bal to MA	0.00	0.00
Total Difference	(171,184,313.00)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135995
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	0.00	0.00	
April - No differences.							
May - No differences.							
June							
000	00000	Spreadsheet			(171,184,313.00)	171,184,313.00	
			E Bal	0.00	(171,184,313.00)	171,184,313.00	0.00 0.00

E Bal 6-30 (T/B)	0.00	(171,184,313.00)
Monthly Activity	0.00	(171,184,313.00)
E Bal to MA	0.00	0.00
Total Difference		<u>171,184,313.00</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 139900
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)				Timing	Non-Timing
April								
A10	4103P	22		7,213,823.11	7,213,823.11	0.00		
A10	53010	Receivables			13,144.00	(13,144.00)		
A10	53020	Receivables			(1,696,161.00)	1,696,161.00		
A10	53040	Receivables			(232,793.00)	232,793.00		
A10	63011	22		(15,336,385.00)	(15,336,385.00)	0.00		
A10	65011	22		898,233.59	898,233.59	0.00		
A10	69011	22		(2,702,405.74)	(2,702,405.74)	0.00		
A10	74011	22		4,048,983.89	4,048,983.89	0.00		
A10	74013	22		17,245,711.25	17,245,711.25	0.00		
A11	4103P	22		942,258.92	942,258.92	0.00		
A11	65011	22		442,574.61	442,574.61	0.00		
A11	74011	22		7,359,133.02	7,359,133.02	0.00		
A16	4103C	Purchasing			3,098,228.80	(3,098,228.80)		
A22	4102G	Spreadsheet		201,240,263.00	201,240,263.00	0.00		
A22	4102H	Spreadsheet		25,756,112.00	25,756,112.00	0.00		
A22	4102J	Spreadsheet		(108,206,734.00)	(108,206,734.00)	0.00		
A22	4102K	Spreadsheet		(21,446,041.00)	(21,446,041.00)	0.00		
A25	2521A	Purchasing			5,456,947.36	(5,456,947.36)		
A25	2521B	Purchasing			111,976.55	(111,976.55)		
May								
A10	3302A	22		(120,566.00)	(120,566.00)	0.00		
A10	4103P	22		4,566,739.28	4,566,739.28	0.00		
A10	53010	Receivables			5,779.00	(5,779.00)		
A10	53020	Receivables			(17,054.00)	17,054.00		
A10	53040	Receivables			1,644.00	(1,644.00)		
A10	63011	22		(9,488,150.14)	(9,488,150.14)	0.00		
A10	65011	22		640,257.96	640,257.96	0.00		
A10	69011	22		(3,402,373.83)	(3,402,373.83)	0.00		
A10	74011	22		4,603,725.11	4,603,725.11	0.00		
A10	74013	22		15,618,032.01	15,618,032.01	0.00		
A11	4103P	22		735,221.83	735,221.83	0.00		
A11	65011	22		295,053.32	295,053.32	0.00		
A11	74011	22		5,491,120.32	5,493,020.68	(1,900.36)		
A16	4103C	Purchasing			7,427,180.70	(7,427,180.70)		
A25	2521A	Purchasing			6,473,133.11	(6,473,133.11)		
A25	2521B	Purchasing			59,353.51	(59,353.51)		
June								
000	54001	Spreadsheet			(1,598,930,059.00)	1,598,930,059.00		
000	61050	Spreadsheet			967,033,213.66	(967,033,213.66)		
A10	53020	Receivables			505,661.00	(505,661.00)		
A10	53040	Receivables			58,334.00	(58,334.00)		
A10	63011	SFA		(7,777,950.00)	(7,777,950.00)	0.00		
A10	65011	SFA		726,776.37	726,776.37	0.00		
A10	69011	SFA		(3,223,552.94)	(3,223,552.94)	0.00		
A10	74011	SFA		4,261,074.16	4,261,074.16	0.00		
A10	74013	SFA		20,245,717.25	20,245,717.25	0.00		
A10	3302A	SFA		(590,112.00)	(590,112.00)	0.00		
A10	4103P	SFA		3,803,192.59	3,803,192.59	0.00		
A11	65011	SFA		241,291.26	241,291.26	0.00		
A11	74011	SFA		3,789,746.77	3,806,504.99	(16,758.22)		

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 139900
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	2,145,473,997.25	2,187,636,391.12	(42,162,393.87)	
A11	4103P	SFA		21,783.29	21,783.29	0.00	
A16	4103C	Purchasing			1,295,868.75	(1,295,868.75)	
A25	2521A	Purchasing			6,913,701.15	(6,913,701.15)	
A25	2521A	(blank)			11,036.51	(11,036.51)	
Unknown Difference in FMSS					19,584.25	(19,584.25)	
			E Bal	2,303,366,551.51	1,743,156,323.31	560,210,228.20	0.00 0.00

E Bal 06-30 (T/B)	2,303,366,551.51	1,737,156,323.31
Monthly Activity	2,303,366,551.51	1,743,156,323.31
E Bal to MA	0.00	6,000,000.00
Total Difference		566,210,228.20

FMSS Detail does not match TB in March - The detail shows 1 unposted entry for \$6m.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 211000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(81,565,478.58)	(11,056,627.07)	(70,508,851.51)	Timing	Non-Timing
April								
A10	3302A	22		687,673.12	687,673.12	0.00		
A10	74013	22		113,836.23	113,836.23	0.00		
A11	3302A			(33,417,834.88)		(33,417,834.88)		
A25	2521A	Payables			523,126.23	(523,126.23)		
A25	2521B	Payables			1,304.25	(1,304.25)		
May								
A10	3302A	22		511,536.79	511,536.79	0.00		
A11	3302A			33,417,834.88		33,417,834.88		
A16	4103C	Payables			(2,779,837.50)	2,779,837.50		
A25	2521A	Payables			(952,040.66)	952,040.66		
A25	2521B	Payables			111,976.55	(111,976.55)		
June								
A10	3302A			(301,992.00)		(301,992.00)		
A16	4103C	Payables			1,483,968.75	(1,483,968.75)		
A25	2521A	Payables			(389,948.94)	389,948.94		
A25	2521A	Purchase Inv			(544,980.35)	544,980.35		
A25	2521A	(blank)			(11,036.51)	11,036.51		
A25	2521B	Payables			(59,353.51)	59,353.51		
			E Bal	(80,554,424.44)	(12,360,402.62)	(68,194,021.82)	0.00	0.00

E Bal 06-30 (T/B)	(80,554,424.44)	(12,360,402.62)
Monthly Activity	(80,554,424.44)	(12,360,402.62)
E Bal to MA	0.00	0.00

Total Difference	(68,194,021.82)
------------------	-----------------

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 211001
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	0.00	0.00	Timing	Non-Timing
April								
A16	4103C	Purchasing			(3,098,228.80)	3,098,228.80		
A25	2521A	Payables			5,018,616.80	(5,018,616.80)		
A25	2521A	Purchasing			(5,456,947.36)	5,456,947.36		
A25	2521B	Payables			11,976.55	(11,976.55)		
A25	2521B	Purchasing			(11,976.55)	11,976.55		
May								
A16	4103C	Payables			4,544,993.75	(4,544,993.75)		
A16	4103C	Purchasing			(1,446,764.95)	1,446,764.95		
A25	2521A	Payables			6,408,988.02	(6,408,988.02)		
A25	2521A	Purchasing			(6,473,133.11)	6,473,133.11		
A25	2521B	Purchasing			(59,353.51)	59,353.51		
June								
A16	4103C	Payables			1,295,868.75	(1,295,868.75)		
A16	4103C	Purchasing			(1,295,868.75)	1,295,868.75		
A25	2521A	Payables			6,360,606.40	(6,360,606.40)		
A25	2521A	Purchase Inv			544,980.35	(544,980.35)		
A25	2521A	Purchasing			(6,913,701.15)	6,913,701.15		
A25	2521B	Payables			59,353.51	(59,353.51)		
			E Bal	0.00	(510,590.05)	510,590.05	0.00	0.00

E Bal 06-30 (T/B)	0.00	(510,590.05)
Monthly Activity	0.00	(510,590.05)
E Bal to MA	0.00	(0.00)

Total Difference		510,590.05
------------------	--	------------

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 212000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	197,204,981.65	(1,134,551.62)	198,339,533.27		
April								
A10	3302A			136,382,632.37		136,382,632.37		
A11	3302A			74,546,064.58		74,546,064.58		
May								
A10	3302A	22		(30,612,753.48)	(2,404,983.55)	(28,207,769.93)		
A11	3302A	22		(2,757,388.58)		(2,757,388.58)		
June								
A10	3302A	22		(19,758,652.38)	(264,046.18)	(19,494,606.20)		
A11	3302A			2,758,654.12		2,758,654.12		
			E Bal	357,763,538.28	(3,803,581.35)	361,567,119.63	0.00	0.00

E Bal 06-30 (T/B)	357,763,538.28	(3,803,581.35)
Monthly Activity	357,763,538.28	(3,803,581.35)
E Bal to MA	0.00	0.00
Total Difference	361,567,119.63	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 212010
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code					Timing	Non-Timing
			B Bal 04-01 (T/B)	16,711,212.02	16,711,212.02	0.00		
April								
A25	2521A	Payables			(294,806.60)	294,806.60		
May - No differences.								
June - No differences.								
			E Bal	16,711,212.02	16,416,405.42	294,806.60	0.00	0.00

E Bal 06-30 (T/B)	16,711,212.02	16,416,405.42
Monthly Activity	16,711,212.02	16,416,405.42
E Bal to MA	0.00	0.00
Total Difference		294,806.60

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 212020
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(64,579,959.14)	(37,274,598.76)	(27,305,360.38)	Timing	Non-Timing
April								
A10	3302A	21			14,393,860.75	(14,393,860.75)		
May								
A10	3302A	21			(4,445,993.57)	4,445,993.57		
A11	3302A	21			(4,956.14)	4,956.14		
June								
A10	3302A	GAPS			3,845,512.88	(3,845,512.88)		
A11	3302A	GAPS			4,956.14	(4,956.14)		
			E Bal	(64,579,959.14)	(23,481,218.70)	(41,098,740.44)	0.00	0.00

E Bal 06-30 (T/B)	(64,579,959.14)	(23,481,218.70)
Monthly Activity	(64,579,959.14)	(23,481,218.70)
E Bal to MA	0.00	0.00
Total Difference		(41,098,740.44)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 219000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)				Timing	Non-Timing
April				(925,247.42)	(975,886.61)	50,639.19		
A10	3302A	22		5,772,793.76	5,772,793.76	0.00		
A10	69022	22		(330,772.95)	(330,772.95)	0.00		
A10	74011	22		(5,607,811.35)	(5,607,811.35)	0.00		
A11	74011	22		(626,402.66)	(626,402.66)	0.00		
May								
A10	3302A	22		7,805,051.39	7,805,051.39	0.00		
A10	74011	22		(6,693,229.82)	(6,693,229.82)	0.00		
A11	74011	22		(1,431,415.78)	(1,431,415.78)	0.00		
June								
A10	3302A	SFA		7,783,661.16	7,783,661.16	0.00		
A10	69022	SFA		(218,625.78)	(218,625.78)	0.00		
A10	74011	SFA		(3,588,232.23)	(3,588,232.23)	0.00		
A11	3302A	SFA		91,554.03	91,554.03	0.00		
A11	74011	SFA		(476,559.75)	(476,559.75)	0.00		
			E Bal	1,554,762.60	1,504,123.41	50,639.19	0.00	0.00

E Bal 06-30 (T/B)	1,554,762.60	1,504,123.41
Monthly Activity	1,554,762.60	1,504,123.41
E Bal to MA	0.00	0.00
Total Difference		50,639.19

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 310000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	0.00	0.00	Timing	Non-Timing
April - No differences.								
May - No differences.								
June								
A25	4301A	Spreadsheet			(438.76)	438.76		
			E Bal	0.00	(438.76)	438.76	0.00	0.00

E Bal 6-30 (T/B)	0.00	(438.76)
Monthly Activity	0.00	(438.76)
E Bal to MA	0.00	0.00
Total Difference		<u>438.76</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 310700
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)				Timing	Non-Timing
April				0.00	438.76	(438.76)		
A25	4301A	Payables			33.26	(33.26)		
May								
A16	4301A	Payables			1,078.71	(1,078.71)		
June								
A16	4301A	Spreadsheet			(1,078.71)	1,078.71		
A25	4301A	Spreadsheet			(33.26)	33.26		
			E Bal	0.00	438.76	(438.76)	0.00	0.00

E Bal 6-30 (T/B)	0.00	438.76
Monthly Activity	0.00	438.76
E Bal to MA	0.00	0.00
Total Difference		(438.76)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 406000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)				Timing	Non-Timing
April				3,364,694,610.88	3,362,890,266.05	1,804,344.83		
A10	3302A	22		(798,103,615.03)	(798,103,615.03)	0.00		
A10	53020	Receivables			(32,678.00)	32,678.00		
A10	53040	Receivables			(2,705.00)	2,705.00		
A10	63011	22		(15,336,385.00)	(15,336,385.00)	0.00		
A10	65011	22		(119,988,012.06)	(119,988,012.06)	0.00		
A10	69011	22		(2,447,099.42)	(2,447,099.42)	0.00		
A10	69022	22		630,552,316.49	630,552,316.49	0.00		
A10	74011	22		(693,369,083.57)	(693,369,083.57)	0.00		
A10	74013	22		(23,134,303.50)	(23,134,303.50)	0.00		
A11	65011	22		(73,034,304.91)	(73,034,304.91)	0.00		
A11	69022	22		185,468,567.26	185,468,567.26	0.00		
A11	74011	22		(190,285,232.04)	(190,285,232.04)	0.00		
May								
000	00000	Budgetary Transaction		(2,778,628.00)	(2,778,682.00)	54.00		
A10	3302A	22		(9,952,637.61)	(9,952,637.61)	0.00		
A10	53020	Receivables			(8,766.00)	8,766.00		
A10	53040	Receivables			(1,572.00)	1,572.00		
A10	63011	22		(9,488,150.14)	(9,488,150.14)	0.00		
A10	65011	22		(115,906,237.25)	(115,906,237.25)	0.00		
A10	65011	Spreadsheet			22,215.00	(22,215.00)		
A10	69011	22		(3,037,014.17)	(3,037,014.17)	0.00		
A10	69022	22		(218,560,726.09)	(218,560,726.09)	0.00		
A10	74011	22		(480,377,769.41)	(480,377,769.41)	0.00		
A10	74011	Spreadsheet			1,551,379.00	(1,551,379.00)		
A10	74013	22		(27,541,690.10)	(27,541,690.10)	0.00		
A11	65011	22		(68,994,764.17)	(68,994,764.17)	0.00		
A11	65026			(1,886.35)		(1,886.35)		
A11	69022	22		232,051,193.23	232,051,193.23	0.00		
A11	74011	22		(209,429,540.79)	(209,427,640.43)	(1,900.36)		
June								
A10	53020	Receivables			(105,088.80)	105,088.80		
A10	53040	Receivables			(23,698.18)	23,698.18		
A10	63011	SFA		(7,777,950.00)	(7,777,950.00)	0.00		
A10	65011	SFA		(99,185,537.93)	(99,185,537.93)	0.00		
A10	69011	SFA		(2,778,971.11)	(2,778,971.11)	0.00		
A10	69022	SFA		(126,106,806.82)	(126,106,806.82)	0.00		
A10	74011	SFA		(206,072,752.00)	(206,072,752.00)	0.00		
A10	74011	Spreadsheet			(74,844,341.56)	74,844,341.56		
A10	74013	SFA		(9,983,613.27)	(9,983,613.27)	0.00		
A10	3302A	SFA		(10,222,860.74)	(10,222,860.74)	0.00		
A11	65011	SFA		(67,233,995.56)	(67,233,995.56)	0.00		
A11	69022	SFA		147,949,006.73	147,949,006.73	0.00		
A11	74011	SFA		(81,652,015.76)	(81,635,257.54)	(16,758.22)		
A10	3302A	SFA		(91,554.03)	(91,554.03)	0.00		
			E Bal	887,842,557.76	812,613,448.32	75,229,109.44	0.00	0.00

E Bal 06-30 (T/B) 887,842,557.76 812,613,448.32

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 406000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	3,364,694,610.88	3,362,890,266.05	1,804,344.83		
			Monthly Activity	887,842,557.76	812,613,448.32			
			E Bal to MA	0.00	0.00			
			Total Difference		75,229,109.44			

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 414900
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	5,861,504,051.31	3,542,826,328.31	2,318,677,723.00	
April - No differences.							
May - No differences.							
June - No differences.							
			E Bal	5,861,504,051.31	3,542,826,328.31	2,318,677,723.00	

E Bal 06-30 (T/B)	5,861,504,051.31	3,542,826,328.31
	5,861,504,051.31	3,542,826,328.31
E Bal to MA	0.00	0.00
Total Difference		2,318,677,723.00

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 420100
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(1,089,294,964.94)	99,578,292,088.62	(100,667,587,053.56)		
April - No differences.								
May - No differences.								
June - No differences.								
			E Bal	(1,089,294,964.94)	99,578,292,088.62	(100,667,587,053.56)		

E Bal 06-30 (T/B)	(1,089,294,964.94)	99,578,292,088.62
Monthly Activity	(1,089,294,964.94)	99,578,292,088.62
E Bal to MA	0.00	0.00
Total Difference	(100,667,587,053.56)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 420102
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	(98,348,909,330.56)	98,348,909,330.56	
April - No differences.							
May - No differences.							
June - No differences.							
			E Bal	0.00	(98,348,909,330.56)	98,348,909,330.56	

E Bal 06-30 (T/B)	0.00	(98,348,909,330.56)
Monthly Activity	0.00	(98,348,909,330.56)
E Bal to MA	0.00	0.00
Total Difference		98,348,909,330.56

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 426200
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	5,467,694,091.53	5,467,693,121.01	970.52		
April								
A10	74011	22		693,369,083.57	693,369,083.57	0.00		
A10	74013	22		23,134,303.50	23,134,303.50	0.00		
A11	74011	22		190,285,232.04	190,285,232.04	0.00		
May								
A10	74011	22		480,377,769.41	480,377,769.41	0.00		
A10	74013	22		27,541,690.10	27,541,690.10	0.00		
A11	74011	22		209,429,540.79	209,427,640.43	1,900.36		
June								
A10	74011	SFA		205,981,147.80	205,981,147.80	0.00		
A10	74011	Spreadsheet			74,844,341.56	(74,844,341.56)		
A10	74013	SFA		9,983,613.27	9,983,613.27	0.00		
A11	74011	SFA		81,652,015.76	81,635,257.54	16,758.22		
			E Bal	7,389,448,487.77	7,464,273,200.23	(74,824,712.46)	0.00	0.00

E Bal 06-30 (T/B)	7,389,448,487.77	7,464,273,200.23
Monthly Activity	7,389,448,487.77	7,464,273,200.23
E Bal to MA	0.00	0.00
Total Difference	(74,824,712.46)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 426300
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	1,039,893,830.86	1,039,893,830.86	0.00	Timing	Non-Timing
April								
A10	65011	22		119,988,012.06	119,988,012.06	0.00		
A11	65011	22		73,034,304.91	73,034,304.91	0.00		
May								
A10	65011	22		115,906,237.25	115,906,237.25	0.00		
A11	65011	22		68,994,764.17	68,994,764.17	0.00		
A11	65026			1,886.35		1,886.35		
June								
A10	65011	SFA		99,185,537.93	99,185,537.93	0.00		
A11	65011	SFA		67,233,995.56	67,233,995.56	0.00		
			E Bal	1,584,238,569.09	1,584,236,682.74	1,886.35	0.00	0.00

E Bal 06-30 (T/B)	1,584,238,569.09	1,584,236,682.74
Monthly Activity	1,584,238,569.09	1,584,236,682.74
E Bal to MA	0.00	0.00

Total Difference		1,886.35
------------------	--	----------

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 426600
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	38,816,738.30	40,622,053.65	(1,805,315.35)	Timing	Non-Timing
April								
A10	3302A	22		798,103,615.03	798,103,615.03	0.00		
A10	53040	Receivables			762.00	(762.00)		
A11	69022	22		(630,552,316.49)	(630,552,316.49)	0.00		
A11	69022	22		(185,468,567.26)	(185,468,567.26)	0.00		
May								
A10	3302A	22		9,832,071.61	9,832,071.61	0.00		
A10	53040	Receivables			1,572.00	(1,572.00)		
A11	69022	22		218,560,726.09	218,560,726.09	0.00		
A11	69022	22		(232,051,193.23)	(232,051,193.23)	0.00		
June								
A10	3302A	22		9,632,748.74	9,632,748.74	0.00		
A10	53040	Receivables			567.00	(567.00)		
A10	69022	SFA		126,106,806.82	126,106,806.82	0.00		
A10	74011	SFA		91,604.20	91,604.20	0.00		
A11	3302A	SFA		91,554.03	91,554.03	0.00		
A11	69022	SFA		(147,949,006.73)	(147,949,006.73)	0.00		
			E Bal	5,214,781.11	7,022,997.46	(1,808,216.35)	0.00	0.00

E Bal 06-30 (T/B)	5,214,781.11	7,022,997.46
Monthly Activity	5,214,781.11	7,022,997.46
E Bal to MA	(0.00)	(0.00)
Total Difference		(1,808,216.35)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 431000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	(7,867,336.97)	7,867,336.97	
April - No differences.							
May - No differences.							
June - No differences.							
			E Bal	0.00	(7,867,336.97)	7,867,336.97	

E Bal 06-30 (T/B)	0.00	(7,867,336.97)
Monthly Activity	0.00	(7,867,336.97)
E Bal to MA	0.00	0.00
Total Difference		7,867,336.97

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 445000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	2,705,340.02	(978,530.21)	3,683,870.23	
April - No differences.							
May							
000	00000	Budgetary Transaction		(1,131,800.02)	(1,131,746.02)	(54.00)	
A10	65011	Spreadsheet			(22,215.00)	22,215.00	
A10	74011	Spreadsheet			(1,551,379.00)	1,551,379.00	
June - No differences.							
			E Bal	1,573,540.00	(3,683,870.23)	5,257,410.23	0.00 0.00

E Bal 06-30 (T/B)	1,573,540.00	(3,683,870.23)
Monthly Activity	1,573,540.00	(3,683,870.23)
E Bal to MA	0.00	0.00
Total Difference		5,257,410.23

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 451000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(18,815,601,463.35)	(19,139,951,978.92)	324,350,515.57	Timing	Non-Timing
April								
000	00000	Budgetary Transaction		2,740,589,730.00	2,848,709,209.00	(108,119,479.00)		
A10	3302A	22		(798,103,615.03)	(798,103,615.03)	0.00		
A10	53020	Receivables			(32,678.00)	32,678.00		
A10	53040	Receivables			(2,705.00)	2,705.00		
A10	63011	22		(15,336,385.00)	(15,336,385.00)	0.00		
A10	65011	22		(119,988,012.06)	(119,988,012.06)	0.00		
A10	69011	22		(2,447,099.42)	(2,447,099.42)	0.00		
A10	69022	22		630,552,316.49	630,552,316.49	0.00		
A10	74011	22		(693,369,083.57)	(693,369,083.57)	0.00		
A10	74013	22		(23,134,303.50)	(23,134,303.50)	0.00		
A11	65011	22		(73,034,304.91)	(73,034,304.91)	0.00		
A11	69022	22		185,468,567.26	185,468,567.26	0.00		
A11	74011	22		(190,285,232.04)	(190,285,232.04)	0.00		
May								
000	00000	Budgetary Transaction		45,323,998.02	(62,795,480.98)	108,119,479.00		
A10	3302A	22		(9,952,637.61)	(9,952,637.61)	0.00		
A10	53020	Receivables			(8,766.00)	8,766.00		
A10	53040	Receivables			(1,572.00)	1,572.00		
A10	63011	22		(9,488,150.14)	(9,488,150.14)	0.00		
A10	65011	22		(115,906,237.25)	(115,906,237.25)	0.00		
A10	65011	Spreadsheet			22,215.00	(22,215.00)		
A10	69011	22		(3,037,014.17)	(3,037,014.17)	0.00		
A10	69022	22		(218,560,726.09)	(218,560,726.09)	0.00		
A10	74011	22		(480,377,769.41)	(480,377,769.41)	0.00		
A10	74011	Spreadsheet			1,551,379.00	(1,551,379.00)		
A10	74013	22		(27,541,690.10)	(27,541,690.10)	0.00		
A11	65011	22		(68,994,764.17)	(68,994,764.17)	0.00		
A11	65026			(1,886.35)		(1,886.35)		
A11	69022	22		232,051,193.23	232,051,193.23	0.00		
A11	74011	22		(209,429,540.79)	(209,427,640.43)	(1,900.36)		
June								
000	00000	Budgetary Transaction		1,363,458,633.00	1,363,458,633.00	0.00		
A10	3302A	SFA		(10,222,860.74)	(10,222,860.74)	0.00		
A10	53020	Receivables			(105,088.80)	105,088.80		
A10	53040	Receivables			(23,698.18)	23,698.18		
A10	63011	SFA		(7,777,950.00)	(7,777,950.00)	0.00		
A10	65011	SFA		(99,185,537.93)	(99,185,537.93)	0.00		
A10	69011	SFA		(2,778,971.11)	(2,778,971.11)	0.00		
A10	69022	SFA		(126,106,806.82)	(126,106,806.82)	0.00		
A10	74011	SFA		(206,065,742.98)	(206,065,742.98)	0.00		
A10	74011	Spreadsheet			(74,844,341.56)	74,844,341.56		
A10	74013	SFA		(9,983,613.27)	(9,983,613.27)	0.00		
A11	3302A	SFA		(91,554.03)	(91,554.03)	0.00		
A11	65011	SFA		(67,233,995.56)	(67,233,995.56)	0.00		
A11	69022	SFA		147,949,006.73	147,949,006.73	0.00		
A11	74011	SFA		(81,652,015.76)	(81,635,257.54)	(16,758.22)		
			E Bal	(17,140,295,518.43)	(17,538,070,744.61)	397,775,226.18	0.00	0.00

E Bal 06-30 (T/B) (17,140,295,518.43) (17,538,070,744.61)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 451000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(18,815,601,463.35)	(19,139,951,978.92)	324,350,515.57	
			Monthly Activity	(17,140,295,518.43)	(17,538,070,744.61)		
			E Bal to MA	0.00	0.00		
			Total Difference		397,775,226.18		

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 459000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	1,520,612,495.12	1,848,646,880.92	(328,034,385.80)	Timing	Non-Timing
April								
A10	3302A	22		798,103,615.03	798,103,615.03	0.00		
A10	53020	Receivables			32,678.00	(32,678.00)		
A10	53040	Receivables			2,705.00	(2,705.00)		
A10	63011	22		15,336,385.00	15,336,385.00	0.00		
A10	65011	22		119,988,012.06	119,988,012.06	0.00		
A10	69011	22		2,447,099.42	2,447,099.42	0.00		
A10	69022	22		(630,552,316.49)	(630,552,316.49)	0.00		
A10	74011	22		693,369,083.57	693,369,083.57	0.00		
A10	74013	22		23,134,303.50	23,134,303.50	0.00		
A11	65011	22		73,034,304.91	73,034,304.91	0.00		
A11	69022	22		(185,468,567.26)	(185,468,567.26)	0.00		
A11	74011	22		190,285,232.04	190,285,232.04	0.00		
May								
000	00000	Budgetary Transaction		(172,694,510.00)	(172,694,510.00)	0.00		
A10	3302A	22		9,952,637.61	9,952,637.61	0.00		
A10	53020	Receivables			8,766.00	(8,766.00)		
A10	53040	Receivables			1,572.00	(1,572.00)		
A10	63011	22		9,488,150.14	9,488,150.14	0.00		
A10	65011	22		115,906,237.25	115,906,237.25	0.00		
A10	65011	Spreadsheet			(22,215.00)	22,215.00		
A10	69011	22		3,037,014.17	3,037,014.17	0.00		
A10	69022	22		218,560,726.09	218,560,726.09	0.00		
A10	74011	22		480,377,769.41	480,377,769.41	0.00		
A10	74011	Spreadsheet			(1,551,379.00)	1,551,379.00		
A10	74013	22		27,541,690.10	27,541,690.10	0.00		
A11	65011	22		68,994,764.17	68,994,764.17	0.00		
A11	65026			1,886.35		1,886.35		
A11	69022	22		(232,051,193.23)	(232,051,193.23)	0.00		
A11	74011	22		209,429,540.79	209,427,640.43	1,900.36		
June								
A10	3302A	SFA		10,222,860.74	10,222,860.74	0.00		
A10	53020	Receivables			105,088.80	(105,088.80)		
A10	53040	Receivables			23,698.18	(23,698.18)		
A10	63011	SFA		7,777,950.00	7,777,950.00	0.00		
A10	65011	SFA		99,185,537.93	99,185,537.93	0.00		
A10	69011	SFA		2,778,971.11	2,778,971.11	0.00		
A10	69022	SFA		126,106,806.82	126,106,806.82	0.00		
A10	74011	SFA		206,065,742.98	206,065,742.98	0.00		
A10	74011	Spreadsheet			74,844,341.56	(74,844,341.56)		
A10	74013	SFA		9,983,613.27	9,983,613.27	0.00		
A11	3302A	SFA		91,554.03	91,554.03	0.00		
A11	65011	SFA		67,233,995.56	67,233,995.56	0.00		
A11	69022	SFA		(147,949,006.73)	(147,949,006.73)	0.00		
A11	74011	SFA		81,652,015.76	81,635,257.54	16,758.22		
			E Bal	3,821,984,401.22	4,223,443,497.63	(401,459,096.41)	0.00	0.00

E Bal 06-30 (T/B)	3,821,984,401.22	4,223,443,497.63
Monthly Activity	3,821,984,401.22	4,223,443,497.63

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 459000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	1,520,612,495.12	1,848,646,880.92	(328,034,385.80)	
			E Bal to MA	0.00	0.00		
			Total Difference		<u>(401,459,096.41)</u>		

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 461000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(167,391,407.06)	(109,636,854.28)	(57,754,552.78)	
April							
A10	00000	Budgetary Transaction		(981,025,994.00)	(1,089,145,473.00)	108,119,479.00	
A10	3302A	Spreadsheet		981,025,994.00	981,025,994.00	0.00	
A10	4103P	22		7,213,823.11	7,213,823.11	0.00	
A11	00000	Budgetary Transaction		(1,632,631,808.00)	(1,632,631,808.00)	0.00	
A11	3302A	21		1,183,839,677.33	183,883,725.72	999,955,951.61	
A11	3302A	Spreadsheet			995,905,403.00	(995,905,403.00)	
A11	4103P	22		942,258.92	942,258.92	0.00	
A16	00000	Budgetary Transaction		(12,467,076.00)	(12,467,076.00)	0.00	
A22	00000	Budgetary Transaction			(104,996,522.00)	104,996,522.00	
A22	4102A	Spreadsheet			104,996,522.00	(104,996,522.00)	
A25	00000	Budgetary Transaction		(9,468,330.00)	(9,468,330.00)	0.00	
A25	4301A	Payables			33.26	(33.26)	
May							
A10	00000			(108,119,479.00)		(108,119,479.00)	
A10	4103P	22		4,566,739.28	4,566,739.28	0.00	
A11	3302A	21		145,226,319.26	178,781,117.61	(33,554,798.35)	
A11	4103P	22		735,221.83	735,221.83	0.00	
A16	4301A	Payables			1,078.71	(1,078.71)	
June							
A10	00000	Budgetary Transaction		(2,000,000.00)	(2,000,000.00)	0.00	
A10	4103P	SFA		3,803,192.59	3,803,192.59	0.00	
A11	00000	Budgetary Transaction		(408,437,590.00)	(1,361,458,633.00)	953,021,043.00	
A11	3302A	GAPS		6,631,955.59	7,171,760.67	(539,805.08)	
A11	3302A	Spreadsheet			953,021,043.00	(953,021,043.00)	
A11	4103P	SFA		21,783.29	21,783.29	0.00	
A16	4103C	Purchasing			12,476,076.25	(12,476,076.25)	
A16	431A	Spreadsheet			(1,078.71)	1,078.71	
A25	4301A	Spreadsheet			(472.02)	472.02	
			E Bal	(987,534,718.86)	(887,260,473.77)	(100,274,245.09)	0.00 0.00

E Bal 06-30 (T/B)	(987,534,718.86)	(887,260,473.77)
Monthly Activity	(987,534,718.86)	(887,260,473.77)
E Bal to MA	0.00	0.00
Total Difference		(100,274,245.09)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 470000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	0.00	0.00	Timing	Non-Timing
April - No differences.								
May - No differences.								
June								
A16	4103C	Purchasing			(12,476,076.25)	12,476,076.25		
			E Bal	0.00	(12,476,076.25)	12,476,076.25	0.00	0.00

E Bal 6-30 (T/B)	0.00	(12,476,076.25)
Monthly Activity	0.00	(12,476,076.25)
E Bal to MA	0.00	0.00
Total Difference		<u>12,476,076.25</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 480100
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(1,957,757,155.17)	(1,632,031,707.15)	(325,725,448.02)	
April							
A10	3302A	21		(671,506,216.72)	316,359,173.88	(987,865,390.60)	
A10	3302A	22			1,097,723.09	(1,097,723.09)	
A10	3302A	Spreadsheet			(981,025,994.00)	981,025,994.00	
A11	3302A	21		(578,100,469.55)	(251,428.26)	(577,849,041.29)	
A11	3302A	22			417,804,933.45	(417,804,933.45)	
A11	3302A	Spreadsheet			(980,571,614.91)	980,571,614.91	
A16	4103C	Purchasing			3,098,228.80	(3,098,228.80)	
A22	4102A	Spreadsheet		(7,652,922.00)	(7,652,922.00)	0.00	
A25	2521A	Purchasing			5,456,947.36	(5,456,947.36)	
A25	2521B	Purchasing			111,976.55	(111,976.55)	
May							
A10	3302A	21		277,673,535.74	288,171,113.70	(10,497,577.96)	
A10	3302A	22			(9,259,017.88)	9,259,017.88	
A11	3302A	21			(141,919.61)	141,919.61	
A11	3302A	22		319,583,712.29	319,583,712.29	0.00	
A16	4103C	Purchasing			1,446,764.95	(1,446,764.95)	
A25	2521A	Purchasing			6,473,133.11	(6,473,133.11)	
A25	2521B	Purchasing			59,353.51	(59,353.51)	
June							
A10	3302A	GAPS		358,674,272.30	349,339,559.70	9,334,712.60	
A10	3302A	SFA			(2,114,694.40)	2,114,694.40	
A11	3302A	GAPS		(950,973,631.65)	(400,609.84)	(950,573,021.81)	
A11	3302A	SFA			(5,494,515.59)	5,494,515.59	
A11	3302A	Spreadsheet			(935,985,208.22)	935,985,208.22	
A16	4103C	Purchasing			1,295,868.75	(1,295,868.75)	
A25	2521A	Purchasing			6,913,701.15	(6,913,701.15)	
A25	2521A	(blank)			11,036.51	(11,036.51)	
			E Bal	(3,210,058,874.76)	(2,837,706,405.06)	(372,352,469.70)	0.00 0.00

E Bal 06-30 (T/B)	(3,210,058,874.76)	(2,837,706,405.06)
Monthly Activity	(3,210,058,874.76)	(2,837,706,405.06)
E Bal to MA	0.00	0.00
Total Difference		(372,352,469.70)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 480200
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)				Timing	Non-Timing
				12,078,086.00	(329,227,569.17)	341,305,655.17		
April								
A10	3302A	21		182,933,753.26	(316,359,173.88)	499,292,927.14		
A10	3302A	22			491,355,807.45	(491,355,807.45)		
A11	3302A	21		47,143,529.69	(183,632,297.46)	230,775,827.15		
A11	3302A	22			235,077,804.02	(235,077,804.02)		
A11	3302A	Spreadsheet			(15,333,788.09)	15,333,788.09		
May								
A10	3302A	21		41,427,399.79	(288,171,113.70)	329,598,513.49		
A10	53040	22			328,359,953.41	(328,359,953.41)		
A11	69022	21		12,287,591.41	(178,639,198.00)	190,926,789.41		
A11	69022	22			157,513,910.67	(157,513,910.67)		
June								
A10	3302A	GAPS		(60,986,479.59)	(349,339,559.70)	288,353,080.11		
A10	3302A	SFA			299,802,487.11	(299,802,487.11)		
A11	3302A	GAPS		3,448,425.53	(6,771,150.83)	10,219,576.36		
A11	3302A	SFA			17,625,372.58	(17,625,372.58)		
A11	3302A	Spreadsheet			(17,035,834.78)	17,035,834.78		
			E Bal	238,332,306.09	(154,774,350.37)	393,106,656.46	0.00	0.00

E Bal 06-30 (T/B)	238,332,306.09	(154,774,350.37)
Monthly Activity	238,332,306.09	(154,774,350.37)
E Bal to MA	0.00	0.00
Total Difference		393,106,656.46

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 487100
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	7,867,336.97	(7,867,336.97)	
April - No differences.							
May - No differences.							
June - No differences.							
			E Bal	0.00	7,867,336.97	(7,867,336.97)	

E Bal 06-30 (T/B)	0.00	7,867,336.97
Monthly Activity	0.00	7,867,336.97
E Bal to MA	0.00	0.00
Total Difference		(7,867,336.97)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 487200
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	0.00	0.00	Timing	Non-Timing
April								
A10	53020	Receivables			32,678.00	(32,678.00)		
A10	53040	Receivables			1,943.00	(1,943.00)		
May								
A10	53020	Receivables			8,766.00	(8,766.00)		
June								
A10	53020	Receivables			101,644.77	(101,644.77)		
A10	53040	Receivables			23,131.18	(23,131.18)		
			E Bal	0.00	168,162.95	(168,162.95)	0.00	0.00

E Bal 06-30 (T/B)	0.00	168,162.95
Monthly Activity	0.00	168,162.95
E Bal to MA	0.00	0.00
Total Difference		(168,162.95)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 490100
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(225,402,359.54)	(154,893,508.03)	(70,508,851.51)		
April								
A16	4103C	Purchasing			(3,098,228.80)	3,098,228.80		
A25	2521A	Payables			5,246,936.43	(5,246,936.43)		
A25	2521A	Purchasing			(5,456,947.36)	5,456,947.36		
A25	2521B	Payables			113,280.80	(113,280.80)		
A25	2521B	Purchasing			(111,976.55)	111,976.55		
A28	41020	Payables			144,869,203.90	(144,869,203.90)		
May								
A16	4103C	Payables			1,765,156.25	(1,765,156.25)		
A16	4103C	Purchasing			(1,446,764.95)	1,446,764.95		
A25	2521A	Payables			5,456,947.36	(5,456,947.36)		
A25	2521A	Purchasing			(6,473,133.11)	6,473,133.11		
A25	2521B	Payables			111,976.55	(111,976.55)		
A25	2521B	Purchasing			(59,353.51)	59,353.51		
June								
A16	4103C	Payables			2,779,837.50	(2,779,837.50)		
A16	4103C	Purchasing			(1,295,868.75)	1,295,868.75		
A25	2521A	Payables			5,970,657.46	(5,970,657.46)		
A25	2521A	Purchasing			(6,913,701.15)	6,913,701.15		
A25	2521A	(blank)			(11,036.51)	11,036.51		
			E Bal	(225,402,359.54)	(13,446,522.47)	(211,955,837.07)	0.00	0.00

E Bal 06-30 (T/B)	(225,402,359.54)	(13,446,522.47)
Monthly Activity	(225,402,359.54)	(13,446,522.47)
E Bal to MA	0.00	0.00
Total Difference		(211,955,837.07)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 490200
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(12,120,027,647.39)	(12,232,710,844.53)	112,683,197.14	Timing	Non-Timing
April								
A10	3302A	22		(492,453,530.54)	(492,453,530.54)	0.00		
A10	4103P	22		(7,213,823.11)	(7,213,823.11)	0.00		
A11	3302A	22		(652,882,737.47)	(652,882,737.47)	0.00		
A11	4103P	22		(942,258.92)	(942,258.92)	0.00		
A22	4102A	Spreadsheet		(97,343,600.00)	(97,343,600.00)	0.00		
A25	2521A	Payables			(5,246,936.43)	5,246,936.43		
A25	2521B	Payables			(113,280.80)	113,280.80		
A25	4301A	Payables			(33.26)	33.26		
A28	41020	Spreadsheet			(144,869,203.90)	144,869,203.90		
May								
A10	3302A	22		(319,100,935.53)	(319,100,935.53)	0.00		
A10	4103P	22		(4,566,739.28)	(4,566,739.28)	0.00		
A11	3302A	22		(477,097,622.96)	(477,097,622.96)	0.00		
A11	4103P	22		(735,221.83)	(735,221.83)	0.00		
A16	4103C	Payables			(1,765,156.25)	1,765,156.25		
A16	4301A	Payables			(1,078.71)	1,078.71		
A25	2521A	Payables			(5,456,947.36)	5,456,947.36		
A25	2521B	Payables			(111,976.55)	111,976.55		
June								
A10	3302A	SFA		(297,687,792.71)	(297,687,792.71)	0.00		
A10	4103P	22		(3,803,192.59)	(3,803,192.59)	0.00		
A11	3302A	22		(12,127,792.47)	(12,130,856.99)	3,064.52		
A11	4103P	22		(21,783.29)	(21,783.29)	0.00		
A16	4103C	Payables			(2,779,837.50)	2,779,837.50		
A16	4301A	Payables			1,078.71	(1,078.71)		
A25	2521A	Payables			(5,970,657.46)	5,970,657.46		
A25	2521B	Payables			472.02	(472.02)		
			E Bal	(14,486,004,678.09)	(14,765,004,497.24)	278,999,819.15	0.00	0.00

E Bal 06-30 (T/B)	(14,486,004,678.09)	(14,765,004,497.24)
Monthly Activity	(14,486,004,678.09)	(14,765,004,497.24)
E Bal to MA	0.00	0.00
Total Difference		<u>278,999,819.15</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 497200
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	0.00	0.00	0.00	Timing	Non-Timing
April - No differences.								
May - No differences.								
June								
A10	53020	Receivables			3,444.03	(3,444.03)		
			E Bal	0.00	3,444.03	(3,444.03)	0.00	0.00

E Bal 6-30 (T/B)	0.00	3,444.03
Monthly Activity	0.00	3,444.03
E Bal to MA	0.00	0.00
Total Difference		(3,444.03)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 531000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(1,600,030,240.16)	(1,600,030,240.16)	0.00	Timing	Non-Timing
April								
A10	53040	Receivables			(762.00)	762.00		
A10	65011	22		(181,652,114.66)	(181,652,114.66)	0.00		
A11	65011	22		(132,505,550.80)	(132,505,550.80)	0.00		
May								
A10	53040	Receivables			(1,572.00)	1,572.00		
A10	65011	22		(169,659,388.97)	(169,659,388.97)	0.00		
A10	65026			(1,886.35)		(1,886.35)		
A11	65011	22		(127,367,215.68)	(127,367,215.68)	0.00		
June								
000	00000	Spreadsheet			(967,033,213.66)	967,033,213.66		
A10	53040	Receivables			(567.00)	567.00		
A10	65011	SFA		(230,952,899.86)	(230,952,899.86)	0.00		
A11	65011	SFA		(124,217,703.96)	(124,217,703.96)	0.00		
			E Bal	(2,566,387,000.44)	(3,533,421,228.75)	967,034,228.31	0.00	0.00

E Bal 06-30 (T/B)	(2,566,387,000.44)	(3,533,421,228.75)
Monthly Activity	(2,566,387,000.44)	(3,533,421,228.75)
E Bal to MA	0.00	0.00
Total Difference		967,034,228.31

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 910000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	(38,537,353,229.50)	(44,492,543,483.55)	5,955,190,254.05		
April								
A10	3302A	21			(296,614,460.37)	296,614,460.37		
May								
A10	3302A	21		(11,928,451.28)	(276,991,644.37)	265,063,193.09		
June								
A10	3302A	GAPS		(62,715,519.00)	(339,588,577.10)	276,873,058.10		
			E Bal	(38,611,997,199.78)	(45,405,738,165.39)	6,793,740,965.61	0.00	0.00

E Bal 06-30 (T/B)	(38,611,997,199.78)	(45,405,738,165.39)
Monthly Activity	(38,611,997,199.78)	(45,405,738,165.39)
E Bal to MA	0.00	0.00
Total Difference		<u>6,793,740,965.61</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 920000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 04-01 (T/B)	53,317,958,398.57	58,596,683,709.76	(5,278,725,311.19)		
April								
A10	3302A	21		6,617,382,389.20	6,631,179,613.94	(13,797,224.74)		
May								
A10	3302A	21		7,152,698.00	227,959,989.90	(220,807,291.90)		
June								
A10	3302A	GAPS		22,567,589.00	92,642,937.85	(70,075,348.85)		
			E Bal	59,965,061,074.77	65,548,466,251.45	(5,583,405,176.68)	0.00	0.00

E Bal 06-30 (T/B)	59,965,061,074.77	65,548,466,251.45
Monthly Activity	59,965,061,074.77	65,548,466,251.45
E Bal to MA	0.00	0.00
Total Difference	<u><u>(5,583,405,176.68)</u></u>	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 930000
FMS-ED to FMSS Detail Transaction Reconciliation
June 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			B Bal 04-01 (T/B)	(14,780,605,169.07)	(14,104,140,226.21)	(676,464,942.86)		
April								
A10	3302A	21		(6,617,382,389.20)	(6,334,565,153.57)	(282,817,235.63)		
May								
A10	3302A	21		4,775,753.28	49,031,654.47	(44,255,901.19)		
June								
A10	3302A	GAPS		40,147,930.00	246,945,639.25	(206,797,709.25)		
			E Bal	(21,353,063,874.99)	(20,142,728,086.06)	(1,210,335,788.93)	0.00	0.00

E Bal 06-30 (T/B)	(21,353,063,874.99)	(20,142,728,086.06)
Monthly Activity	(21,353,063,874.99)	(20,142,728,086.06)
E Bal to MA	0.00	0.00
Total Difference		<u>(1,210,335,788.93)</u>